



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Steven Neumeyer
DOCKET NO.: 12-04217.001-R-1
PARCEL NO.: 08-20.0-418-010

The parties of record before the Property Tax Appeal Board are Steven Neumeyer, the appellant; and the St. Clair County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the **St. Clair** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 3,989
IMPR: \$ 28,364
TOTAL: \$ 32,353

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the St. Clair County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a part two-story and part one-story multi-family dwelling of brick and frame exterior construction containing 2,726 square feet of living area. The dwelling was constructed in 1913 with an effective age of 1950. Features include a full unfinished basement and an enclosed

frame porch. The property has an 8,276 square foot site. The subject property is located in Belleville Township, St. Clair County, Illinois.

The appellant argued the subject property was inequitably assessed. In support of the inequity claim, the appellant submitted four duplex comparables located from 1 to 3 miles from the subject. The comparables had varying degrees of similarity when compared to the subject. The comparables had land assessments ranging from \$3,797 to \$4,265 and improvement assessments ranging from \$2,529 to \$20,928 or from \$1.83 to \$12.81 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final equalized assessment of \$32,353. The subject property has land assessment of \$3,989 and an improvement assessment of \$28,364 or \$10.40 per square foot of living area.

To demonstrate the subject property was equitably assessed, the board of review submitted information on three duplex comparables located from 1 to 5 blocks from the subject. The comparables had varying degrees of similarity when compared to the subject. The comparables had land assessments ranging from \$3,214 to \$4,223 and improvement assessments ranging from \$31,404 to \$35,434 or from \$11.58 to \$13.61 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer argued assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof.

The parties submitted six suggested assessment comparables for the Board's consideration. The Board gave less weight to the

comparables submitted by the appellant due their smaller dwelling sizes and distant location when compared to the subject. The Board finds the comparables submitted by the board of review are more similar to the subject property in location, style, age, size and features. These comparables had improvement assessments that ranged from \$31,404 to \$35,434 or from \$11.58 to \$13.61 per square foot of living area. The subject had an improvement assessment of \$28,364 or \$10.40 per square foot of living area, which falls below the range established by the most similar comparables contained in this record. Therefore, no reduction in the subject's improvement assessment is justified.

The comparables had land assessments ranging from \$3,214 to \$4,265. The subject had a land assessment of \$3,989, which falls within the range established by both parties' land comparables.

Therefore, no reduction in the subject's land assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Chairman

K. L. Ferr

Member

JR

Member

Mark Albino

Member

Jerry White

Acting Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 18, 2015

A. Portol

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.