



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

APPELLANT: Robert & Murrietta Ginter
DOCKET NO.: 13-04205.001-R-1
PARCEL NO.: 08-10.0-207-001

The parties of record before the Property Tax Appeal Board are Robert and Murrietta Ginter, the appellants, and the St. Clair County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$13,256
IMPR.: \$59,100
TOTAL: \$72,356

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2013 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 one-story dwelling of frame and brick construction with 2,148 square feet of living area. The dwelling is approximately 11 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a two-car attached garage with

529 square feet of building area. The property has a 13,654 square foot site and is located in Swansea, St. Clair Township, St. Clair County.

The appellants contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellants completed Section V - Comparable Sales/Assessment Grid Analysis using four comparables. The comparables are improved with one-story dwellings of masonry and frame construction that ranged in size from 1,990 to 2,333 square feet of living area. The dwellings ranged in age from 8 to 11 years old. Each comparable had a basement, central air conditioning, one or two fireplaces and an attached garage that ranged in size from 576 to 818 square feet of building area. The comparables had improvement assessments ranging from \$53,052 to \$67,340 or from \$26.66 to \$30.31 per square foot of living area. The appellants noted these properties had an average improvement of \$60,977.

The appellants also submitted a photograph and assessment information on a separate comparable not included on the grid analysis located at 3509 Steinberg Farm, Swansea, improved with a one-story dwelling with 2,146 square feet of living area that was constructed in 2003. This property had an improvement assessment of \$58,961 or \$27.47 per square foot of living area. The appellants asserted the comparable was very similar to the subject dwelling with the exception it as a larger lot and a three-car garage. This property has a total assessment \$5,021 less than the subject property. Using the improvement assessment on this comparable plus comparables #1, #3 and #4 on the grid analysis, the appellants noted these properties had an average improvement assessment of \$58,902.

The appellants also submitted copies of photographs of a two-story dwelling located at 1502 William Lane, Swansea, that had a total assessment of \$84,139. The appellants questioned why this property only had an assessment that was \$2,087 greater than the subject property.

The appellants requested the subject's improvement assessment be reduced to \$58,901.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,025. The subject property has an improvement assessment of \$68,769 or \$32.02 per square foot of living area. In support of its contention of the correct assessment the board of review

submitted information on three equity comparables improved with one-story dwellings of brick and frame construction that ranged in size from 2,010 to 2,132 square feet of living area. The dwellings were constructed from 2003 to 2005. Each comparable had an unfinished basement, central air conditioning, one fireplace and an attached garage ranging in size from 576 to 818 square feet of building area. These comparables had improvement assessments that ranged from \$53,052 to \$70,400 or from \$26.39 to \$33.40 per square foot of living area. Board of review comparable #1 was the same property as appellants' comparable #3. The board of review asserted its comparable #2, which sold in May 2013 for a price of \$284,000 and had an improvement assessment of \$33.40 per square foot of living area, was most similar to the subject property.

In rebuttal the appellants asserted that board of review comparable #2 was dissimilar to the subject with a 3-car garage and a massive outdoor deck. The appellants also argued the comparable was located in a cul-de-sac unlike the subject property that is located on a through street.

Conclusion of Law

The taxpayers contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted information on seven comparables that were relatively similar to the subject in location, style, age, size and features. The primary difference appears to be the fact the subject has a two-car attached garage with 529 square feet of building area while each comparable has a larger garage ranging in size from 576 to 818 square feet of building area. The comparables have improvement assessments ranging from \$26.39 to \$33.40 per square foot of living area. The subject property had an improvement assessment of \$32.02 per square foot of living area. Only one comparable had a higher improvement assessment than the subject on a per square foot

basis even though the subject has the smallest garage of all the properties in this record, which does not appear equitable. Based on this record the Board finds a reduction in the subject's improvement assessment is justified.

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. Fan

Klaus Albrecht

Member

Member

JR

Jerry White

Member

Acting Member

Robert Steffen

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: November 20, 2015

A. Proctor

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.