



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

APPELLANT: Alma Davis
DOCKET NO.: 13-04252.001-R-1
PARCEL NO.: 03-19.0-214-003

The parties of record before the Property Tax Appeal Board are Alma Davis, 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: \$7,316
IMPR: \$0
TOTAL: \$7,316

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 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 consists of a 19,333 square foot vacant site located in Fairview Heights, Caseyville Township, St. Clair County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted

information on four equity comparables described as vacant lots located along the same street as the subject property. The appellant indicated three of the comparables were adjacent to the subject property and the fourth comparable was adjacent to comparable #1. The comparables ranged in size from 11,939 to 13,439 square feet of land area and each had a land assessment of \$378.

The appellant submitted copies of the 2013 St. Clair County property characteristic printouts for the subject and the comparables. The subject property had a use code 0030 signifying vacant residential while each of the comparables had a use code 0032 signifying developer residential. Based on this evidence the appellant requested the subject's assessment be reduced to \$561.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$7,316. The board of review asserted the comparables used by the appellant were involved in a foreclosure between the developer and the developer's financial institution. The board of review also indicated the appellant's comparables were being reclassified and market values were being applied to the lots. It further asserted that appellant purchased the subject lot from the financial institution in 2012 and was reclassified in 2013 as the lot is individually owned.

Conclusion of Law

The taxpayer contends 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 and a reduction in the subject's assessment is not warranted.

The Board finds the appellant submitted information on four equity comparables in support of her argument. The evidence disclosed, however, the subject property and the appellant's comparables had different use codes for the 2013 tax year. The subject property had a use code of 0030 signifying vacant

residential while each of the comparables had a different use code of 0032 signifying developer residential.¹

The 1970 Illinois Constitution contains a uniformity clause which provides:

Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law. (Ill.Const. 1970, art. IX, §4(a)).

The court in DuPage Bank and Trust Company v. Property Tax Appeal Board, 151 Ill.App.3d 624 (2nd Dist. 1987) explained that the 1870 Illinois Constitution contained a similar provision (Ill.Const. 1870, art. IX, §1). The court further stated:

Our supreme court has determined that the clause requires only that taxation be uniform as to the class upon which it operates. (*Citation omitted.*) DuPage Bank and Trust Company, 151 Ill.App.3d at 628.

The record in this appeal disclosed the subject property had a different classification or use code than the parcels the appellant submitted as comparables. Due to the fact the subject property and the comparables have different use codes; the Board finds the appellant has not shown that the subject's assessment is not uniform or inequitably assessed.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject was inequitably assessed and a reduction in the subject's land assessment is not justified.

¹ It appears from this record that the appellant's comparables were receiving the preferential land assessment provided by section 10-30 of the Property Tax Code. (35 ILCS 200/10-30).

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.