



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

APPELLANT: Adam Thies  
DOCKET NO.: 14-02819.001-R-1  
PARCEL NO.: 03-33.0-302-001

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

Based on the facts and exhibits presented in this matter, 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:** \$21,383  
**IMPR.:** \$44,731  
**TOTAL:** \$66,114

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 2014 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 21,344 square foot site improved with a one-story single family dwelling with 1,850 square feet of living area that was constructed in 2012. The subject property is located in the Lakeside Manor subdivision, Fairview Heights, Caseyville Township, St. Clair County.

The appellant contends assessment inequity with respect to the land assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables that were reported to range in size from 11,644 to 218,707 square feet of land area. The appellant indicated the comparables had land assessments that ranged from \$12,961 to \$26,051 or from \$.12 to \$1.15 per square foot of land area. The subject has a land assessment of \$21,383 or approximately \$1.00 per square foot of land area. The appellant requested the subject's land assessment be reduced to \$14,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,114. The subject property has a land assessment of \$21,383 or \$1.00 per square foot of land area. In support of its contention of the correct assessment the board of review provided an equity grid analysis using the appellant's comparables. The board of review reported the subject property had 21,344 square feet of land area while the appellant's comparables ranged in size from 11,325 to 217,800 square feet of land area. It noted that appellant's comparable #4 was not located in the subject's subdivision and is considered rural property. The board of review calculated the appellant's comparables as having land assessments ranging from \$.11 to \$1.18 per square foot of land area. It argued that appellant's comparables #1 through #3 had assessments higher than the subject property on a square foot basis.

To further support the assessment the board of review provided two land sales located in the subject's subdivision that had 11,761 and 17,424 square feet of land area, respectively. The comparables sold in April 2013 and May 2013 for prices of \$43,900 and \$54,900 or for \$3.73 and \$3.15 per square foot of land area, respectively. The subject's land assessment of \$21,383 reflects a market value of approximately \$64,040 or \$3.00 per square foot of land area when using the 2014 three year average level median level of assessments for St. Clair County of 33.39%.

In rebuttal the appellant submitted information on 9 new comparables located in the Lake Lawrence Estates subdivision and referenced their 2015 assessments. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code §1910.66(c)).

Pursuant to this rule, the Property Tax Appeal Board finds the additional comparables submitted by the appellant in rebuttal are newly discovered properties and improper rebuttal evidence. Therefore, the Property Tax Appeal Board will give no consideration to these comparables. Furthermore, the assessment information provided by the appellant with respect to these new comparables disclosed they were not located in the subject's subdivision and the assessments were for the 2015 tax year and not for the 2014 tax year. The Board finds the 2015 assessment information provided by the appellant was not relevant in challenging the subject's assessment for the 2014 tax year.

### **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 record contains four equity assessment comparables submitted by the appellant. The Board finds the best comparables to be appellant's comparables #1, #2 and #3 in that they are located in the subject's subdivision. The evidence indicates these comparables have land assessments ranging from approximately \$1.10 to \$1.18 per square foot of land area. The subject has a land assessment of approximately \$1.00 per square foot of land area which is below the range established by the best comparables in this record on a square foot basis. The Board gives little weight to appellant's comparable #4 as this property was dissimilar to the subject property in size and location. The Board also finds the market data presented by the board of review indicates the subject's land assessment is reflective of market value. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's assessment is not 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



Member



Member



Member



Acting Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

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: August 19, 2016



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.