



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

APPELLANT: Nancy Monroe  
DOCKET NO.: 14-03009.001-R-1  
PARCEL NO.: 04-08.0-101-017

The parties of record before the Property Tax Appeal Board are Nancy Monroe, 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 **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:** \$30,209  
**IMPR.:** \$104,841  
**TOTAL:** \$135,050

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 is improved with a part one-story and part two-story single family dwelling of masonry construction. The dwelling was built in 1999. Features of the home include a full basement that is partially finished, central air conditioning, three fireplaces and two, two-car integral garages with approximately 1,320 square feet of building area. The property has a 2.08 acre site and is located in O'Fallon, O'Fallon Township, St. Clair County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with three, two-story dwellings and a 1.5-story dwelling that ranged in size from 3,377 to 3,870 square feet of living area. The dwellings ranged in age from 15 to 18 years old. Each comparable has a basement with three being partially finished, each comparable has central air conditioning, three comparables each have two fireplaces and each comparable has a garage, which the appellant described as ranging in size from 264 to 891

square feet of building area. The appellant also indicated that three of the comparables had swimming pools. These properties had improvement assessments that ranged from \$88,031 to \$108,280 or from \$26.63 to \$29.10 per square foot of living area.

The appellant described the subject dwelling as containing 3,139 square feet of living area with an improvement assessment of \$147,667 or \$47.04 per square foot of living area. A copy of the final decision issued by the board of review submitted by the appellant disclosed the subject property actually had an improvement assessment of \$151,329 or \$48.21 per square foot of living area when using 3,139 square feet.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$181,538. The subject property has an improvement assessment of \$151,329. The board of review described the subject dwelling as containing 3,891 square feet of living area resulting in an improvement assessment of \$38.89 per square foot of living area.

In support of its contention of the correct assessment the board of review provided four equity comparables described as being improved with a one-story dwelling, a part one-story and part two-story dwelling and two part two-story and part one-story dwellings that ranged in size from 2,975 to 4,477 square feet of living area. The dwellings were built from 1997 to 1999. Each comparable has a basement that is partially finished, central air conditioning and a garage ranging in size from 816 to 1,028 square feet of building area. Three comparables have one or two fireplaces. These properties have improvement assessments ranging from \$109,198 to \$149,638 or from \$28.20 to \$48.97 per square foot of living area. Board of review comparable #2 was the same property as appellant's comparable #3.

The board of review also submitted a copy of the appellant's assessment grid analysis with corrections. According to the board of review the comparables ranged in size from 3,106 to 3,872 square feet of living area and had equalized improvement assessments ranging from \$90,214 to \$109,198 or from \$27.28 to \$33.46 per square foot of living area.

Based on this evidence the board of review indicated it was willing to stipulate to a revised improvement assessment of \$125,523 or \$32.26 per square foot of living area when using 3,891 square feet of living area.

In rebuttal the appellant asserted the subject dwelling has only 3,139 square feet of living area as only a portion of the area in the "CTWO" on the property record card is actually unusable due to the dwelling not having a two-story elevation and the home has an open ceiling in the foyer, therefore, much of the 752 segment on the property record card is not used. She also contends that the values she submitted were calculated with the help of someone from the St. Clair County Assessment Office. The appellant also argued that board of review comparable #1 was a two-story dwelling with two additions that were added and in use prior to the assessor's reassessment of the subdivision.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The first issue before the Property Tax Appeal Board is the determination of the correct size of the subject dwelling. The Board finds the property record card discloses the dwelling has 3,891 square feet of living area. However, the appellant explained in rebuttal that a 752 square foot portion of the dwelling is a foyer that has an open ceiling to the second floor. Adjusting the dwelling size for the open foyer results in a 3,139 square feet of living area, as asserted by the appellant. Based on this record the Property Tax Appeal Board finds the subject property has 3,139 square feet of living area.

The Board further finds the parties submitted eight comparables submitted by the parties to support their respective positions. The board of review corrected the appellant's analysis for size of the comparables and the improvement assessments to account for equalization. The Property Tax Appeal Board finds the board of review calculation of the size of the appellant's comparables is better supported than the calculations provided by the appellant. The comparables provided by the parties had varying degrees of similarity to subject in style, age, size and features. These properties had improvement assessments ranging from \$27.28 to \$48.97 per square foot of living area. Five of the seven comparables had a more narrow range from \$27.28 to \$33.46 per square foot of living area. The common comparable submitted by the parties had an improvement assessment of \$28.20 per square foot of living area. The subject property has an improvement assessment of \$151,329 or \$48.21 per square foot of living area, which is above all but one of the comparables submitted by the parties. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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



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: February 24, 2017



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.