



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

APPELLANT: D. Schaefer as Trustee
DOCKET NO.: 15-05320.001-R-1
PARCEL NO.: 08-15.0-418-025

The parties of record before the Property Tax Appeal Board are D. Schaefer as Trustee, 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: \$ 3,895
IMPR.: \$22,494
TOTAL: \$26,389

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 2015 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 one and one-half story dwelling of brick and frame construction that has 1,695 square feet of living area. The dwelling was built in 1947. Features include a full unfinished basement, central air conditioning, a fireplace and an attached garage. The subject property is located in Belleville Township, St. Clair County, Illinois.

The appellant contends assessment inequity as the basis of the appeal. In support of the inequity claim, the appellant submitted a grid analysis of two assessment comparables located within 10 blocks of the subject. The comparables are comprised of one and one-half story dwellings of frame construction that were 106 and 90 years old. The comparables have partial unfinished basements, central air conditioning and a garage. The dwellings contain 2,150 and 1,350 square feet of living area and have improvement assessments of \$20,788 and \$17,036 or \$9.67 and \$12.62 per square foot of living area, respectively. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$26,389. The subject property has an improvement assessment of \$22,494 or \$13.26 per square foot of living area. In support of the subject's assessment, the board of review submitted a grid analysis of two assessment comparables located across the street from the subject. The comparables consist of one-story dwellings of frame or brick exterior construction that were built in 1942 and 1949. The comparables have full unfinished basements, central air conditioning and a garage. One comparable has a fireplace. The dwellings contain 726 and 1,204 square feet of living area and have improvement assessments of \$15,134 and \$23,920 or \$20.85 and \$19.86 per square foot of living area, respectively. The comparables sold in July 2013 for \$77,500 and \$76,919 or \$106.74 and \$63.89 per square foot of living area including land, respectively. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant argued the appeal was based on equitable assessments. However, the board of review's evidence is a sales comparison. The appellant requested the Property Tax Appeal Board to disregard the board of review's evidence.

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 record contains assessment information on four suggested assessment comparables for the Board's consideration. The Board gave less weight to comparable #1 submitted by the appellant due to its considerably older age and smaller basement when compared to the subject. The Board gave less weight to comparable #1 submitted by the board of review due to its considerably smaller dwelling size when compared to the subject. The Board finds the two remaining comparables are more similar when compared to the subject in location, design, and features but one comparable is older in age and both comparables are somewhat smaller in dwelling size. They have improvement assessments of \$17,036 and \$23,920 or \$12.62 and \$19.86 per square foot of living area, respectively. The subject property has an improvement assessment of \$22,494 or \$13.26 per square foot of living area, which falls between the most similar assessment comparables contained in the record. After considering adjustments to the comparables for differences when compared to the subject, such as their older age and smaller size, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's improvement 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



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: March 20, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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