



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

APPELLANT: Terry Thies  
DOCKET NO.: 15-05785.001-R-1  
PARCEL NO.: 03-33.0-407-035

The parties of record before the Property Tax Appeal Board are Terry 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 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:** \$65  
**IMPR.:** \$0  
**TOTAL:** \$65

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 vacant site with approximately 48,385 square feet or 1.11 acres that is 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 asserted that the subject property is not a building lot; 2/3 of the area is water; the property has no street access; and 1/2 of a lake dam is located on the site. To support these comments the appellant provided a copy of an aerial photo depicting the parcel as being partially located in a lake and a copy of a photograph depicting the dam area on the parcel. In support of the assessment inequity argument the appellant provided five assessment comparables that are dams located in St. Clair County on lakes that are 15 to 100 years old. The comparables have sites ranging in size from 1.9 to 9 acres. The appellant provided copies of the aerial photographs of each comparable depicting dam and spill area located on each parcel, copies of photographs depicting each property and an assessment data sheet for each comparable.

Comparable #1 has a land assessment of \$321 while comparables #2 through #5 each has a land assessment of \$1. The subject property has a land assessment of \$835. Based on this evidence the appellant requested the subject's land assessment be reduced to \$65.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's land assessment of \$835. The board of review provided a copy of the subject's property record card and an aerial photograph depicting the dam area and water area associated with the property. In support of the assessment the board of review provided five comparables with sites ranging in size from 22,975 to 75,890 square feet of land area. The property record cards disclose that the comparables have land values ranging from \$15,029 to \$60,571 resulting in assessments ranging from \$5,010 to \$20,190. Comparables #1, #2, #3 and #5 were improved with single family dwellings.

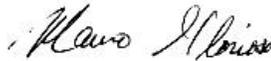
In rebuttal the appellant asserted that each comparable provided by the board of review was a building lot while the subject property is part of a dam that can never be built upon.

### **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 Board finds the best evidence of assessment equity to be the appellant's comparables as each comparable appears to be part of a dam and/or spillway similar to the subject property. Four of these comparables each has a land assessment of \$1 and one comparable has a land assessment of \$325. The subject has a land assessment \$835, significantly above the range established by the appellant's comparables. The Board gave less weight to the board of review comparables as each appears to be a buildable lot; in fact, four of the comparables were improved with single family dwellings. Additionally, the board of review did not directly address the appellant's contention that the subject property is unbuildable, contains ½ of a dam, and with significant portion of the property being water. Based on this record the Board finds the appellant provided clear and convincing evidence that the subject's land 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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

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: June 19, 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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