



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

APPELLANT: Terry Thies  
DOCKET NO.: 15-05786.001-R-1  
PARCEL NO.: 03-33.0-407-032

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:** \$12,673  
**IMPR.:** \$52,884  
**TOTAL:** \$65,557

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 is improved with a one-story dwelling of frame and brick construction with 2,034 square feet of living area.<sup>1</sup> The dwelling was constructed in 2007 and is approximately eight years old. Features of the home include a full unfinished walk-out basement, central air conditioning, one fireplace and a two-car garage with 528 square feet of building area. The property has an 11,558-square foot site and is located in the Lakeside Manor subdivision, Fairview Heights, Caseyville Township, St. Clair County.

The appellant contends assessment inequity with respect to both the land and the improvement as the basis of the appeal. In support of the land inequity argument the appellant provided a grid analysis using nine comparables with sites that range in size from 12,599 to 47,611 square feet of

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<sup>1</sup> The Board finds the best evidence to size to be contained on the subject's property record card submitted by the board of review disclosing the subject dwelling has 2,016 square feet plus an addition 18 square feet of bay area on the above grade living area.

land area. The comparables were described as being located from adjacent to 165 yards from the subject property. Two comparables were located in the same subdivision as the subject property and seven were located in the Lake Lawrence subdivision. These comparables have land assessments prior to application of the township equalization factor of 1.0121, as reflected on the board assessment notice and the "Board of Review – Notes on Appeal," ranging from \$6,930 to \$23,590 or from \$.47 to \$.55 per square foot of land area. The appellant also provided a list of 17 comparables that are located along Oak Ridge Court that range in size from 13,878 to 55,246 square feet of land area with land assessments ranging from \$6,930 to \$14,732 or from \$.27 to \$.55 per square foot of land area. Based on this evidence the appellant requested the subject's land assessment be reduced to \$5,939 or approximately \$.51 per square foot of land area.

With respect to the improvement assessment, the appellant identified five comparables each improved with a one-story dwelling of frame and brick construction that range in size from 1,843 to 2,081 square feet of living area. The dwellings were constructed from 2003 to 2013. Each comparable has a full basement, central air conditioning, one fireplace and a two-car or three-car attached garage that range in size from 380 to 987 square feet of building area. The appellant reported these comparables had improvement assessments prior to equalization ranging from \$43,619 to \$53,715 or from \$21.83 to \$29.11 per square foot of living area. Applying the township equalization factor of 1.0121, these properties have equalized improvement assessments ranging from \$44,147 to \$54,365 or from \$22.10 to \$29.46 per square foot of living area. The assessment data provided by the appellant indicated these properties had pre-equalized land assessments ranging from \$10,959 to \$16,951. Applying the township equalization factor of 1.0121, the equalized land assessments range from \$11,092 to \$17,156. Comparables #1, #2, #3 and #5 had the same assessment neighborhood code as the subject property. Based on the comparables the appellant requested the subject's improvement assessment be reduced to \$43,800 or \$21.53 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,250. The subject property has a land assessment of \$12,673 or \$1.10 per square foot of land area and an improvement assessment of \$69,577 or \$34.21 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located along the same street and within the same subdivision as the subject property. The comparables are described as being improved with one-story dwellings of frame and brick construction that range in size from 2,141 to 2,581 square feet of living area. The dwellings range in age from 4 to 10 years old. Three comparables have a partial or full basement, each comparable has central air conditioning, two comparables each have one fireplace and each comparable has a three-car garage. These properties have sites ranging in size from 12,019 to 32,631 square feet of land area with land assessments ranging from \$13,179 to \$21,470 or from \$.66 to \$1.10 per square foot of land area and improvement assessments ranging from \$64,663 to \$88,495 or from \$30.20 to \$35.65 per square foot of living area.

In rebuttal the appellant asserted that each of the board of review comparables has a three-car garage while the subject has a two-car attached garage. He also described comparable #2 as being a 1½-story dwelling with a full finished walk-out basement, a double fireplace and ceilings that are 9 feet and 12 feet. The appellant provided a photograph of board of review comparable #2 depicting a 1½-story dwelling and a walk-out basement. The appellant also asserted that

board of review comparable #3 has 2,036 square feet of finished basement area and the photograph of the dwelling depicts a walk-out basement. The appellant also contends that board of review comparable #4 has a full walk-out basement, which was depicted on a photograph submitted by the appellant.

### **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 improvement assessment is warranted.

With respect to the improvement assessment the parties submitted information on nine comparables to support their respective positions. The Board finds the appellant's comparables were most similar to the subject dwelling in style, size and features. Each of these comparables was improved with a one-story dwelling with a full unfinished basement and other features similar to the subject with the exception that comparables #1, #2 and #5 each had a three-car garage. These comparables have equalized improvement assessments ranging from \$44,147 to \$54,365 or from \$22.10 to \$29.46 per square foot of living area. The subject property has an equalized improvement assessment of \$69,577 or \$34.21 per square foot of living area, which is above the range established by the best comparables in the record. The Board gave less weight to board of review comparable #1 as it had a crawl-space foundation. The Board gave less weight to board of review comparable #2 due to its 1½-story design and finished basement. The Board gave less weight to board of review comparable #3 due to its finished basement. The Board gave less weight to board of review comparable #4 due to its larger size and three-car garage. 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 improvement assessment is justified.

With respect to the land assessment, the Board finds the best comparables to be the four provided by the board of review as these properties were located along the same street and within the same subdivision as the subject property. These properties had land assessments ranging from \$13,179 to \$21,470 or from \$.66 to \$1.10 per square foot of land area. Additionally, the appellant provided information on five improvement comparables with three being located along the same street and within the same subdivision as the subject property. These comparables had equalized land assessments ranging from \$12,886 to \$16,951. The subject property has a land assessment of \$12,673 or \$1.10 per square foot of land area, which is well supported by these comparables. Less weight was given the remaining comparables due to location and/or size. 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 land 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. 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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