



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

APPELLANT: Terry Thies
DOCKET NO.: 15-05787.001-R-1
PARCEL NO.: 03-33.0-407-018

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 **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: \$20,646
IMPR.: \$72,123
TOTAL: \$92,769

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 brick and frame construction with 2,225 square feet of living area. The dwelling was constructed in 2008. Features of the home include a full basement that is partially finished, central air conditioning, one fireplace and a three-car attached garage with 1,078 square feet of building area. The property has a 28,980-square foot site and is located in the Lakeside Manor subdivision, Fairview Heights, Caseyville Township, St. Clair County.¹

The appellant contends assessment inequity with respect to both the land and the improvement as the basis of the appeal. With respect to the land assessment the appellant prepared a grid analysis using 11 comparables ranging in size from 26,003 to 218,707 square feet of land area. The comparables were located from being adjacent to within 404 yards of the subject property in

¹ For purposes of this appeal the Property Tax Appeal Board has accepted appellant's estimate of the the subject's site size.

the Lake Lawrence or Lakeside Manor subdivisions. These properties had land assessments prior to equalization ranging from \$10,263 to \$26,245 or from \$.12 to \$.50 per square foot of land area. The appellant provided an aerial photograph depicting the location of the subject property and these eleven comparables.

The appellant also provided a listing of lots within 1,000 feet of the subject property located within the Lakeside Manor subdivision and lots within 1,000 feet of the subject located outside the Lakeside Manor subdivision. According to the appellant those lots within Lakeside Manor ranged in size from 11,644 to 47,611 square feet of land area with land assessments ranging from \$10,959 to \$23,590 or from \$.50 to \$1.08 per square foot of land area with an average of \$.95 per square foot of land area. The remaining lots ranged in size from 11,307 to 218,707 square feet of land area with land assessments ranging from \$6,676 to \$26,245 or from \$.12 to \$.53 per square foot of land area with an average of \$.43 per square foot of land area. The subject property has a land assessment prior to equalization of \$20,399 or \$.70 per square foot of land area.

With respect to the improvement assessment the appellant provided five comparables improved with one-story dwellings of frame and masonry or masonry construction that ranged in size from 1,925 to 2,632 square feet of living area. The dwellings were constructed from 1995 to 2008. Three of the comparables were located within the same subdivision as the subject property. Each comparable was reported to have a full basement, one fireplace, central air conditioning and a garage, ranging in size from 616 to 987 square feet of land area. Comparable #3 also was improved with a pole building with 1,440 square feet of building area. These properties had improvement assessments prior to equalization ranging from \$47,114 to \$65,178 or from \$21.87 to \$27.60 per square foot of living area. The subject property has an improvement assessment prior to equalization of \$71,261 or \$32.01 per square foot of living area. The appellant submitted an aerial map depicting the location of four of the comparables and copies of the property record cards for the subject property and the comparables.

Based on this evidence the appellant requested the subject's land assessment be reduced to \$11,592 and the improvement assessment be reduced to \$56,000 to arrive at a total assessment of \$67,592.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$92,769. The subject property has an equalized improvement assessment of \$72,123 or \$32.41 per square foot of living area and an equalized land assessment of \$20,646 or \$.71 per square foot of land area. In support of the assessment the board of review provided information on four comparables located along the same street and within the same subdivision as the subject property. The comparables were described as being improved with one-story dwellings of frame and brick construction that ranged in size from 2,141 to 2,581 square feet of living area. The dwellings were constructed from 2005 to 2011. Three of the comparables have partial or full basements with one having finished area, each comparable has central air conditioning, two comparables each have one fireplace and each has a three-car attached garage. The comparables have equalized improvement assessments ranging from \$64,663 to \$88,495 or from \$30.20 to \$35.65 per square foot of living area. These properties have sites ranging in size from 12,019 to 32,631 with equalizes land assessments ranging from \$13,179 to \$21,470 or from \$.66 to \$1.10 per square foot of land area.

In rebuttal the appellant asserted that board of review comparable #2 is a 1½-story dwelling with a full finished walk-out basement, with a double fireplace and nine-foot and twelve-foot ceilings. The appellants also asserted that board of review comparable #3 has a full walkout finished basement with a lake front lot. The appellant asserted that board of review comparable #4 has nine and ten-foot ceilings and a larger lot.

Conclusion of Law

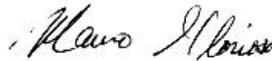
The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment 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.

With respect to the improvement assessment, the Board finds the best comparables to be appellant's comparables #1, #2 and #5 as well as the board of review comparables #3 and #4. These comparables were located in the subject's subdivision, each improved with a one-story dwelling similar to the subject dwelling in age, size and features with the exception the evidence indicated the appellant's comparables had unfinished basements while the subject has a finished basement. Additionally, each of these comparables has a smaller garage than the subject property. The Board further finds the appellant's analysis appeared to reflect the assessments prior to application of the township equalization factor of 1.0121 as reflected on the board of review assessment notice and on the "Board of Review Notes on Appeal". After adjusting the appellant's comparables by the equalization factor, these most similar comparables have improvement assessments ranging from \$47,684 to \$88,495 or from \$24.77 to \$34.29 per square foot of living area. The subject's improvement assessment of \$72,123 or \$32.41 per square foot of living area is within the range and well supported by these comparables. Less weight was given appellant's comparable #3 due to its older age and less weight was given appellant's comparable #4 due to its location from the subject property. Less weight was given board of review comparable #1 due to its crawl space foundation, which was inferior to the subject property. Less weight was given board of review comparable #2 due to its 1½-story design. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction to the subject's improvement assessment is not justified.

With respect to the appellant's land equity argument, the Board finds the best comparables to be those located in the subject's Lakeside Manor subdivision identified by the appellant, which included three of the comparables submitted by the board of review, as well as board of review comparable #3. These comparables have land assessments ranging from a low of \$.50 per square foot of land area, which may be prior to equalization, to \$1.10 per square foot of land area. The subject's land assessment reflects a unit value of \$.71 per square foot of land area, after equalization, which is within the range on a square foot basis and is below the average land assessment for comparables located in the subject's subdivision as calculated by the appellant. Furthermore, there appears to be a correlation between the size of the site and the assessment per

square foot with the smaller sites having a higher assessment on a square foot basis while the largest sites have a lower assessment on a square foot basis. 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 to 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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