



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

APPELLANT: Sharon Burgess
DOCKET NO.: 15-05789.001-R-1
PARCEL NO.: 04-06.0-301-006

The parties of record before the Property Tax Appeal Board are Sharon Burgess, 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: \$16,740
IMPR.: \$65,761
TOTAL: \$82,501

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 an owner occupied one-story single family dwelling of frame and brick construction with 1,997 square feet of living area. The dwelling is approximately 13 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a three-car attached garage with 1,162 square feet of building area. The property has a 43,369 square foot site and is located in O'Fallon, O'Fallon Township, St. Clair County.

The appellant marked comparable sales as the basis of the appeal and provided descriptions on three comparables. The comparables were improved with one-story dwellings of frame and brick construction that range in size from 1,922 to 2,040 square foot of living area. The dwellings were either 13 or 14 years old. Each comparable has an unfinished basement, central air conditioning, one fireplace and a three car attached garage ranging in size from 851 to 962 square feet of building area. The appellant indicated the comparables sold in 2002 and 2003 for

prices ranging from \$200,258 to \$297,916. The appellant further indicated the comparables had land assessments ranging from \$16,246 to \$17,956 and improvement assessments ranging from \$62,163 to \$64,421. The information provided by the appellant indicated the assessments for the comparables was from the 2014 tax year.

The appellant also explained that comparable #3 is located on a cul-de-sac and is a lake lot with a land assessment of \$16,246. The appellant asserted the subject property is not located on a cul-de-sac and is not a lake lot. He further stated that located behind his property is a site that belongs to his neighbors that is used as a dirt track to ride motorcycles, which makes it difficult to be out on nice days. The appellant contends this detracts from the subject's land value.

The appellant further indicated the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2014 tax year under Docket No. 14-02670.001-R-1. In that appeal the Property Tax Appeal Board issued a decision on July 22, 2016 lowering the subject's assessment to \$82,197. The appellant also submitted a copy of the Notice of Final Decision on Assessed Value by Board of Review disclosing that a township equalization factor of 1.0117 was applied in the 2015 tax year.

Based on this evidence the appellant requested the subject's assessment be reduced to \$78,409.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,501. The subject property has an improvement assessment of \$65,761 and a land assessment of \$16,740. The board of review indicated that 2014 was the first year of the general assessment cycle and that an equalization factor of 1.0117 was applied in 2015. The board of review stated that the assessment of the subject property would be higher if the board of review used the final decision of the Property Tax Appeal Board for the 2014 tax year and the 2015 equalization factor of 1.0117. The board of review was of the opinion that the value is correct.

Conclusion of Law

The appellant marked comparable sales as the basis of the appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is warranted on this basis.

A review of the record disclosed the appellant's evidence included three comparables that purportedly sold in 2002 and 2003. The Board finds these comparables did not sell proximate in time to the assessment date at issue and are not relevant or probative in establishing the market value of the subject property as of the assessment date at issue.

The Property Tax Appeal Board will also consider the appeal in the context of assessment inequity. 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 on this basis.

Section 1910.65(b) of the rules of the Property Tax Appeal Board provides:

Proof of unequal treatment in the assessment process should consist of documentation of the assessments **for the assessment year in question** (emphasis added) of the subject property and it is recommended that not less than three comparable properties be submitted. Documentation must be submitted 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 evidence provided by the included assessment information for three comparables for the 2014 tax year and not the 2015 tax year, which is the assessment year in question. Therefore, the Board finds the appellant failed to satisfy the burden of going forward to challenge the correctness of the assessment in that the appellant did not provide assessments for the assessment year in question on three comparable properties.

The appellant also referenced the fact the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2014 tax year under Docket No. 14-02670.001-R-1 in which a decision was issued reducing the subject's assessment. The Board finds 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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. For the 2014 tax year the Property Tax Appeal Board issued a decision lowering the subject's assessment to \$82,197. The record further disclosed the subject property is an owner occupied dwelling and that the 2014 and 2015 tax years are within the same general assessment period. Furthermore, the decision of the Property Tax Appeal Board for the 2014 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. The record also disclosed that an equalization factor of 1.0117 was applied in O'Fallon Township in tax year 2015. Applying section 16-185 of the Property Tax Code by increasing the assessment as determined by the Property Tax Appeal Board for 2014 by the 2015 equalization factor of 1.0117 would result in an assessment of \$83,159 ($\$82,197 \times 1.0117$), which is greater than the 2015 assessment of the subject property as established by the St. Clair County Board of Review. After considering the requirements of section 16-185 of the Property Tax Code and the St. Clair County Board of Review's opinion that

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the assessment of the subject property is correct, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not 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



Acting 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: November 21, 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 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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