



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

APPELLANT: Vincent Lopinot
DOCKET NO.: 15-06235.001-R-1
PARCEL NO.: 08-09.0-309-001

The parties of record before the Property Tax Appeal Board are Vincent Lopinot, 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: \$ 8,834
IMPR.: \$47,616
TOTAL: \$56,450

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 two-story dwelling of brick and frame exterior construction that has 3,026 square feet of living area. The dwelling was built in 1995. Features include a full partially finished basement, central air conditioning, a fireplace and a 795 square foot garage. The subject has a 14,383 square foot site. The subject property is located in St. Clair 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 three assessment comparables located within one block of the subject.¹ The comparables consist of a two-story and two, one-story dwellings of brick and frame construction that were built from 1995 to 1998. Two comparables have full or partial basements that are partially finished and one comparable has a full unfinished basement. The comparables have central air conditioning, two comparables have two fireplaces,

¹ The analysis was void of some relevant descriptive information, which was provided by the board of review.

and each comparable has a garage that range in size from 575 to 884 square feet of building area. The dwellings range in size from 1,933 to 2,560 square feet of living area and are situated on sites that range in size from 15,999 to 20,677 square feet of land area. The comparables have land assessments ranging from \$8,504 to \$14,167 or from \$.47 to \$.69 per square foot of land area. The comparables have improvement assessments ranging from \$33,982 to \$44,555 or from \$13.90 to \$20.09 per square foot of living area.

The appellant also submitted documentation and photographs showing the subject dwelling suffers from mine subsidence resulting in damage to the home. The appellant indicated this appeal was filed in light of the significant loss in value of the home.² Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$56,450. The subject's assessment reflects an estimated market value of \$168,961 or \$55.84 per square foot of living area including land. The subject property has an improvement assessment of \$47,616 or \$15.73 per square foot of living area. The subject property has a land assessment of \$8,834 or \$.61 per square foot of land area.

In support of the subject's assessment, the board of review submitted a grid analysis of four assessment comparables located in close proximity along the same street as the subject. The comparables consist of a one-story and three, two-story dwellings of brick or brick and frame exterior construction that were built from 1994 to 2000. Three comparables have full or partial basements that are partially finished and one comparable has a full unfinished basement. The comparables have central air conditioning, one fireplace and garages that range in size from 660 to 988 square feet of building area. The dwellings range in size from 2,432 to 2,616 square feet of living area and are situated on sites that range in size from 12,600 to 25,156 square feet of land area. The comparables have land assessments ranging from \$8,364 to \$14,770 or from \$.56 to \$.77 per square foot of land area. The comparables have improvement assessments ranging from \$48,691 to \$84,289 or from \$18.61 to \$34.40 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 information for seven assessment comparables for the Board's consideration. The Board gave less weight to comparables #1 and #3 submitted by the appellant and

² The appellant did not submit any market value evidence, such as an appraisal or comparable sales of properties suffering from mine subsidence, that would demonstrate the subject's assessment was not reflective of market value.

comparable #3 submitted by the board of review due to their dissimilar one-story design when compared to the subject. The Board finds the five remaining comparables are more similar when compared to the subject in location, design, age and most features, but are somewhat smaller in dwelling size. They have improvement assessments ranging from \$35,581 to \$67,413 or from \$13.90 to \$27.71 per square foot of living area. The subject property has an improvement assessment of \$47,616 or \$15.73 per square foot of living area, which falls at the lower end of the range established by the most similar assessment comparables contained in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's improvement assessment is warranted.

The record contains land assessment information for seven comparables that were located in close proximity to the subject. The Board gave less weight to comparable #1 submitted by the appellant and comparable #3 submitted by the board of review due to their larger site sizes when compared to the subject. The Board find the remaining five comparables are more similar to the subject in location and site size. They have land assessments ranging from \$8,364 to \$9,646 or from \$.47 to \$.77 per square foot of land area. The subject property has a land assessment of \$8,834 or \$.61 per square foot of land area, which falls within the range established by the most similar land comparables contained in the record. Therefore, no reduction in the subject's land 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(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



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: April 17, 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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