



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

APPELLANT: Danny & Laura Nollman  
DOCKET NO.: 16-06850.001-R-1  
PARCEL NO.: 08-15.0-312-004

The parties of record before the Property Tax Appeal Board are Danny and Laura Nollman, the appellants; 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:** \$8,272  
**IMPR.:** \$47,696  
**TOTAL:** \$55,968

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2016 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 1.5-story dwelling of brick and vinyl siding exterior construction with 2,572 square feet of living area. The dwelling was constructed in 1977. Features of the home include an unfinished basement, central air conditioning, one fireplace and a three-car garage located in the basement. The property has a 26,427 square foot site and is located in Belleville, Belleville Township, St. Clair County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables improved with three, two-story dwellings and one, one-story dwelling of frame or masonry and frame construction that ranged in size from 1,920 to 2,443 square feet of living area.<sup>1</sup> The dwellings ranged in age from 27 to 56 years old. One comparable has a basement, each comparable has central air

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<sup>1</sup> The descriptive information was taken from the grid analysis of the appellants' comparables prepared by the board of review.

conditioning, each comparable has one fireplace and the comparables have garages ranging in size from 400 to 840 square feet of building area. Comparable #2 also has an in-ground swimming pool. These properties have sites ranging in size from 11,319 to 24,763 square feet of land area. Each comparable has the same neighborhood code as the subject property and were located within one-block of the subject property. These properties have improvement assessments ranging from \$36,928 to \$43,025 or from \$16.33 to \$19.48 per square foot of living area. The evidence disclosed that appellants' comparable #1 sold in June 2015 for a price of \$161,000 or \$72.92 per square foot of living area, including land. Comparable #2 sold in March 2011 for a price of \$195,000 or \$93.48 per square foot of living area, including land. In their written submission the appellants contend that the from 2015 to 2016 the assessment on their property increased by 23.9%. They contend that the assessments for comparables #1 and #2 are below their respective sales prices. Additionally, the appellants contend that the assessment for comparable #1 increased by .5% from 2015 to 2016; the assessment for comparable #2 decreased by 3.5% from 2015 to 2016; the assessment for comparable #3 decreased by 2.5% from 2015 to 2016; and the assessment for comparable #4 decreased by 3.5% from 2015 to 2016. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$43,563 and the total assessment be reduced to \$51,659.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$55,968. The subject's assessment reflects a market value of \$167,569 or \$65.15 per square foot of living area, including land, when applying the three-year average median level of assessments for St. Clair County of 33.40% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$47,696 or \$18.54 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables with comparables #1 through #4 being the same properties used by the appellants. Comparable #5 is a one-story dwelling of masonry construction with 1,504 square feet of living area. The dwelling is approximately 31 years old with an unfinished basement, central air conditioning, one fireplace and a garage with 560 square feet of building area. This property has an improvement assessment of \$30,364 or \$20.18 per square foot of living area. The comparable sold in January 2014 for a price of \$98,500 or \$65.49 per square foot of living area, including land. The board of review contends the comparables submitted by the parties does not justify a reduction.

In rebuttal the appellants commented on the comparables and requested the subject's assessment be increased 3% from the 2015 assessment.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Initially, the Board finds the best description of the comparables was provided by the board of review, which was supported by the property record cards for the respective properties.

The Board finds the best evidence of assessment equity to be comparables #1 through #3 submitted by both parties. Although each comparable was smaller than the subject dwelling, these comparables were most like the subject property in style and have similar amenities as the subject property with the exception two comparables had no basements. These comparables had improvement assessments that ranged from \$36,928 to \$43,025 or from \$19.10 to \$19.48 per square foot of living area. The subject's improvement assessment of \$47,696 or \$18.54 per square foot of living area falls below the range established by the best comparables in this record on a square foot basis. The Board finds these comparables demonstrate the subject dwelling is not being inequitably assessed. Less weight was given comparable #4 submitted by the parties and board of review comparable #5 due to their one-story design as well as the fact comparable #4 has no basement and board of review comparable #5 is significantly smaller than the subject dwelling.

The Board further finds that only comparable #1 submitted by the parties was similar to the subject in style and sold proximate in time to the assessment date. This property sold in June 2015 for a price of \$161,000 or \$72.92 per square foot of living area, including land. This property is inferior to the subject property in age, land area and features as it has no basement. The subject's assessment reflects a market value of \$167,569 or \$65.15 per square foot of living area, which is below the price of the best sale on a per square foot basis. The Board finds this evidence does not demonstrate the subject property is overvalued.

Although the change in the subject's assessment from 2015 to 2016 may have been at a higher percentage than the comparables, the Board finds the evidence disclosed the resulting assessment was not inequitable nor was the property overvalued. Based on this record the Board finds a reduction in the subject's 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



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: October 16, 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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