



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

APPELLANT: Jesse & Hannah Neumeyer & Bethany Bond  
DOCKET NO.: 16-06912.001-R-1  
PARCEL NO.: 08-08.0-320-032

The parties of record before the Property Tax Appeal Board are Jesse & Hannah Neumeyer & Bethany Bond, 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:** \$5,992  
**IMPR.:** \$19,209  
**TOTAL:** \$25,201

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 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 consists of a 1.5-story dwelling of frame construction with 2,273 square feet of living area. The dwelling is 55 years old and has central air conditioning. The property has a 14,663 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 that were located within 1.6 miles from the subject property. The comparables had lot sizes ranging from 4,500 to 8,438 square feet of land area. The comparables were described as 1-story or split-level dwellings of frame and masonry construction containing from 1,194 to 3,480 square feet of living area. The comparables had other features with varying degrees of similarity to the subject. The comparables had land assessments ranging from \$3,184 to \$5,505 or \$.65 and \$.71 per square foot of land area. The comparables had improvement assessments ranging from \$15,387 to \$31,346 or from \$9.01 to \$12.88 per square foot of living area. Based on this evidence the

appellants requested that the subject's land assessment be reduced to \$4,391 or \$.30 per square foot of land area and the subject's improvement assessment be reduced to \$19,513 or \$8.58 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 \$25,201. The subject property has a land assessment of \$5,992 or \$.41 per square foot of land area and an improvement assessment of \$19,209 or \$8.45 per square foot of living area. In support of its contention of the correct assessment the board of review submitted a copy of an appraisal for the subject property estimating the subject had a market value of \$74,000 as of May 19, 2015.

### **Conclusion of Law**

The taxpayers 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.

As an initial matter regarding the board of review's market value evidence, the Board finds the appraisal is not responsive to the assessment inequity argument brought by the appellants.

The Board finds the only evidence of land assessment equity to be the appellants' comparables. These comparables had land assessments ranging from \$3,184 to \$5,505 or \$.65 and \$.71 per square foot of land area. The subject's land assessment of \$5,992 or \$.41 per square foot of land area falls above the range established by the best comparables in this record on a total land assessment basis, but below on a per square foot basis. However, after adjusting the comparables for their smaller lot sizes when compared to the subject, the Board finds the subject's land assessment is supported. The Board finds the only evidence of improvement assessment equity to be the appellants' comparables. These comparables had improvement assessments that ranged from \$15,387 to \$31,346 or from \$9.01 to \$12.88 per square foot of living area. The subject's improvement assessment of \$19,209 or \$8.45 per square foot of living area falls within the range established by the best comparables in this record on a total improvement assessment basis, but below on a per square foot basis. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land or improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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 21, 2020



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Jesse & Hannah Neumeyer & Bethany Bond  
200 N Belt E  
Swansea, IL 62226

COUNTY

St. Clair County Board of Review  
St. Clair County Building  
10 Public Square  
Belleville, IL 62220