



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

APPELLANT: Gerald Dragich  
DOCKET NO.: 16-06954.001-C-1  
PARCEL NO.: 08-08.0-318-032

The parties of record before the Property Tax Appeal Board are Gerald Dragich, 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:** \$4,494  
**IMPR.:** \$50,161  
**TOTAL:** \$54,655

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 is improved with a 1-story brick commercial building. The building is 51 years old and contains 1,650 square feet of building area. Features include a partial unfinished basement and central air conditioning. The subject is located in Belleville, Belleville Township, St. Clair County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted a grid analysis of three equity comparables described as 1-story brick buildings within four blocks of the subject. They range in age from 31 to 69 years old and range in size from 1,260 to 1,656 square feet of building area. One comparable has a full unfinished basement. The comparables have improvement assessments ranging from \$31,872 to \$37,448 or from \$22.61 to \$25.30 per square foot of

building area.<sup>1</sup> Based on this evidence the appellant requested the subject's 2016 total assessment be reduced to \$40,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$54,655. The subject property has an improvement assessment of \$50,161 or \$30.40 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on two equity comparables described as 1-story brick buildings located within four blocks of the subject. The comparables are either 30 or 32 years old and contain either 1,638 or 1,664 square feet of building area. One comparable has a basement. The comparables have improvement assessments of \$42,490 and \$61,125 or \$25.53 and \$36.73 per square foot of building area. Based on this evidence the board of review asked for confirmation of the subject's assessment.

### **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.

Both parties submitted improvement assessment information on five equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1 and #2 as well as the board of review comparable #1 based on their lack of basements. The Board gives more weight to appellant's comparable #3 and board of review comparable #2 which are similar to the subject in location, exterior construction, style, age and features. These comparables have improvement assessments of \$31,872 and \$61,125 or \$25.30 and \$36.73 per square foot of building area. The subject property has an improvement assessment of \$50,161 or \$30.40 per square foot of building area which is within the range established by the most similar comparables contained in the record. 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 in the subject's improvement assessment based on inequity is not warranted.

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<sup>1</sup> The appellant reported the comparables' assessments prior to equalization on the assessment grid. The Board applied the equalization factor of 1.0217 to the appellant's assessments in the grid analysis.

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.

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Chairman



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Member

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Member



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Member

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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: February 18, 2020



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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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