



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

APPELLANT: Terrence & Janet Curry  
DOCKET NO.: 16-07024.001-R-1  
PARCEL NO.: 08-02.0-306-008

The parties of record before the Property Tax Appeal Board are Terrence & Janet Curry, 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:** \$ 31,402  
**IMPR.:** \$132,747  
**TOTAL:** \$164,149

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 consists of a two-story single-family dwelling of frame and brick exterior construction with 4,767 square feet of living area. The dwelling was constructed in 2003. Features of the home include an unfinished basement, central air conditioning, a fireplace<sup>1</sup> and an 800 square foot garage. The property is located in Shiloh, St. Clair Township, St. Clair County.

The appellants contend assessment inequity as the basis of the appeal.<sup>2</sup>

---

<sup>1</sup> The appellants report two fireplaces in the subject dwelling while the assessing officials report one fireplace. The Board finds this descriptive discrepancy does not prevent a determination of the correct assessment on this record.

<sup>2</sup> While the basis of appeal marked on the appeal petition was comparable sales, the appellants provided four comparables with sale dates of 2000 (16 years ago), 2004 (12 years ago – comparables #2 and #3) and for comparable #4, a sale that occurred 2014 (2 years ago); since one sale is insufficient to establish market value, the Property Tax Appeal Board has examined the assessment data provided in the Section V grid analysis by the appellants for the purposes of this appeal.

In the Section V grid analysis, the appellants submitted information on four comparables located within eight blocks of the subject property with equity data. The comparable dwellings are each two-story brick or frame and brick dwellings that were 10 to 18 years old. The comparable homes range in size from 3,172 to 5,166 square feet of living area. Each comparable has a basement, two of which have finished areas. The homes feature central air conditioning, two fireplaces and a garage ranging in size from 725 to 972 square feet of building area. The comparables have improvement assessments ranging from \$34,302 to \$120,168 or from \$10.81 to \$34.17 per square foot of living area.<sup>3</sup>

Based on the foregoing evidence, the appellants requested a reduced assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$164,149. The subject property has an improvement assessment of \$132,747 or \$27.85 per square foot of living area. The subject's total equalized assessment reflects a market value of \$491,464 or \$103.10 per square foot of living area, including land, when using the 2016 three year average median level of assessment for St. Clair County of 33.40% as determined by the Illinois Department of Revenue.

In response to the appellants' evidence, the board of review contended that the sales data presented by the appellants consisted of "old" sales and the living area square footages reported for the properties was in error. As to the equity data, the board of review contends the subject is uniformly assessment within the range of similar comparables, but based upon recent sales, the board of review contends that the subject is undervalued.

The board of review provided property record cards for each of the appellants' comparables. Comparable #1 reportedly has "major structural damage." Comparable #2 is a 4,508 square foot dwelling resulting in an improvement assessment calculation of \$27.75 per square foot of living area. The dwelling sizes for comparables #3 and #4 as reported by the appellants were similar to the square footage reported by the board of review.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same subdivision as the subject property. Board of review comparable #1 is the same property as appellants' comparable #4. The comparable dwellings are each two-story brick or frame and brick dwellings that were 24 to 28 years old. The comparable homes range in size from 2,978 to 4,382 square feet of living area. Three of the comparables have basements, one of which has finished area and one comparable has a crawl-space foundation. The homes feature central air conditioning, a fireplace and a garage ranging in size from 736 to 900 square feet of building area. The comparables have improvement assessments ranging from \$90,536 to \$144,930 or from \$24.00 to \$38.81 per square foot of living area.

As part of the board of review submission, the board of review also reported the recent sales of these four comparable properties. The comparables sold between September 2014 and

---

<sup>3</sup> This is calculated as the improvement assessment divided by the above-grade living area (excludes finished basement area).

December 2015 for prices ranging from \$330,000 to \$410,000 or from \$92.42 to \$110.81 per square foot of living area, including land.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants questioned the assertion that appellants' comparable #1 has "major structural damage" since the dwelling is occupied.

### **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.

The parties submitted a total of seven comparable properties, with one common property presented by the parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparable #1 which reportedly has major structural damage reflecting an assessment that is dissimilar to any of the other comparables in the record which suggests that the property is an outlier.

The Board finds none of the remaining six comparable properties is particularly similar to the subject in age, size, foundation and/or features. The subject dwelling is newer than each of these comparables that range in age from 24 to 28 years old as compared to the 13 year old subject. The subject dwelling containing 4,767 square feet is larger than any of these six comparables which range in size from 2,978 to 4,382 square feet of living area. Also, as reported by the board of review, the common comparable dwelling has a crawl-space foundation rather than a basement as reported by the appellants; a crawl-space foundation would be inferior to the subject's standard basement. These six comparables had improvement assessments that ranged from \$24.00 to \$38.81 per square foot of living area. The subject's improvement assessment of \$27.85 per square foot of living area falls within the range established by these six comparables in the record. Four of these six comparables reflect recent sales prices ranging from \$92.42 to \$110.81 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$103.10 per square foot of living area, including land, which is within the range of the recent sales in this record. Based on the evidence of record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and did not establish by a preponderance of the evidence that the subject was overvalued. The Board finds a reduction in the subject's assessment is not justified either on ground of inequity or overvaluation.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation

burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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



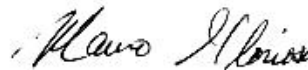
Member

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 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

Terrence & Janet Curry  
315 Biscayne Estates Drive  
Shiloh, IL 62221

COUNTY

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