



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

APPELLANT: Ken & Inger Varel  
DOCKET NO.: 16-07097.001-R-1  
PARCEL NO.: 08-34.0-304-042

The parties of record before the Property Tax Appeal Board are Ken & Inger Varel, 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 **A Reduction** 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:** \$3,544  
**IMPR.:** \$20,250  
**TOTAL:** \$23,794

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 townhouse of frame exterior construction with approximately 1,500 square feet of living area. The dwelling was constructed in 2006. Features of the townhome include a concrete slab foundation, central air conditioning and a 400 square foot integral garage. The property has a 3,472 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 completed the Section V grid analysis with information on three equity comparables located within 400 feet of the subject townhome. The comparables were described as two-story frame townhomes that were 10 or 11 years old. The comparables contain either 1,520 or 1,560 square feet of living area and feature central air conditioning and garages ranging in size from 80 to 340 square feet of building area. Two of the comparables also each have a

fireplace. The comparables have improvement assessments ranging from \$16,749 to \$19,714 or from \$10.74 to \$12.97 per square foot of living area.

In addition, as part of the grid analysis, the appellants reported the most recent sales of these properties. The sales occurred from May 2011 to May 2014 for prices ranging from \$66,010 to \$74,000 or from \$42.31 to \$48.68 per square foot of living area, including land.

Based on the foregoing evidence, the appellants requested a slight increase in the subject's land assessment and a reduction in the subject's improvement assessment to \$19,400 or \$12.93 per square foot of living area. As set forth in the petition, the appellants requested a total assessment of \$23,000 which would reflect a market value of approximately \$69,000 or \$46.00 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$31,160. The subject property has an equalized improvement assessment of \$27,616 or \$18.41 per square foot of living area.

In response to the appeal, the board of review presented a memorandum and supporting documentation. The memorandum cited to the comparable sales data submitted by the appellants and noted those were foreclosure unqualified sales.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables along with recent sale prices. The comparables each have the same subdivision as the subject property. The comparable two-story frame townhomes were built in 2005 or 2006 and range in size from 1,133 to 1,224 square feet of living area. Features include concrete slab foundations, central air conditioning and integral garages of 110 or 220 square feet of building area. The comparables have improvement assessments ranging from \$20,897 to \$22,511 or from \$17.67 to \$19.85 per square foot of living area.

The comparables also reportedly sold between January 2016 and June 2016 for prices ranging from \$76,000 to \$92,000 or from \$65.01 to \$79.86 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties presented a total of seven comparable properties located in the same subdivision to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the board of review comparables as each is smaller than the subject dwelling whereas the comparables submitted by the appellant were more similar in dwelling size.

The Board finds the best evidence of assessment equity to be the appellants' comparables. These three comparables had improvement assessments that ranged from \$10.74 to \$12.97 per square foot of living area. The subject's improvement assessment of \$18.41 per square foot of living area falls above the range established by the best comparables in this record. The evidence depicts that the subject has a larger garage than the best comparables in the record and thus an upward adjustment to the range of comparables is warranted for the subject's superior garage feature. Based on this record the Board finds the appellants did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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

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: November 20, 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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