



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

APPELLANT: Alan & Anita Seibert
DOCKET NO.: 16-07172.001-R-1
PARCEL NO.: 09-31.0-207-012

The parties of record before the Property Tax Appeal Board are Alan & Anita Seibert, 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: \$10,611
IMPR.: \$55,799
TOTAL: \$66,410

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 one-story dwelling of frame and masonry construction with 1,690 square feet of living area. The dwelling was constructed in 2008. Features of the home include a full basement partially finished, central air conditioning, a fireplace and a two-attached car garage. The property has a 6,932 square foot site and is located in Belleville, Belleville Township, St. Clair County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on five equity comparables improved with one-story dwellings of frame and masonry construction that range in size from 1,535 to 1,867 square feet of living area. The dwellings were constructed from 2008 to 2011 and are located along the same street within one block of the subject property. Each home has a full basement, central air conditioning, one fireplace and a two-car attached garage. The appellants reported these comparables have improvement assessments ranging from \$47,361 to

\$57,349 or from \$30.20 to \$30.80 per square foot of living area, rounded. The assessment amounts for appellants' comparable #2 did not add correctly. The appellants requested the subject's improvement assessment be reduced to \$49,954 or \$29.56 per square foot of living area.

Included with the appellants' evidence was a copy of the Notice of Final Decision on Assessed Value by Board of Review disclosing the subject had a total equalized assessment for the 2016 tax year of \$66,410.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$66,410. The subject property has an equalized improvement assessment of \$55,799 or \$33.02 per square foot of living area. The board of review submission disclosed Belleville Township had a 2016 equalization factor of 1.0217.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with one-story dwellings of frame and masonry construction that range in size from 1,530 to 1,738 square feet of living area. The comparables are located along the same street and within the same block as the subject property. The dwellings were built from 2007 to 2011. Each comparable has a full basement with two having finished area, central air conditioning, one fireplace and a two-car attached garage with 400 square feet of building area. Board of review comparable #3 is the same property as appellant's comparable #3. The comparables have equalized improvement assessments ranging from \$50,999 to \$59,650 or from \$31.29 to \$34.32 per square foot of living area.

In rebuttal the board of review asserted that appellants' comparables #2, #3, #4 and #5 did not have finished basements while the subject property has 1,200 square feet of finished basement area. Additionally, the board of review stated the appellants used the assessed values prior to equalization.

In rebuttal, the appellants contend their comparable #4 and board of review comparable #2 have finished basement area. The appellants also contend the subject property had an equalized improvement assessment of \$56,854 or \$33.64 per square foot of living area. In support of this statement the appellants submitted a copy of the 2017 Notice of Final Decision on Assessed Value by the Board of Review dated February 16, 2018.

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.

The Board initially finds the appellants assertion in rebuttal that the subject property has an equalized improvement assessment of \$33.64 per square foot of living area is incorrect for the 2016 tax year. The assessment notices provided by the appellants disclosed the subject's 2016 equalized improvement assessment was \$55,799 or \$33.02 per square foot of living area while the subject's 2017 equalized improvement assessment was \$56,854 or \$33.64 per square foot of living area

The record contains eight comparables submitted by the parties to support their respective positions, with one comparable being in common. The Board gives less weight to appellants' comparable #2 as the land and improvement assessments did not add correctly. The Board further finds the remaining comparables submitted by the appellants needed to be adjusted by the 2016 township equalization factor of 1.0217. The remaining comparables submitted by both parties were similar to the subject in location, style, construction, and age. The comparables were generally similar to the subject property with the exception some of the comparables did not have finished basements. The comparables have equalized improvement assessments ranging from \$30.91 to \$34.32 per square foot of living area. The subject's equalized improvement assessment of \$33.02 per square foot of living area falls within the range established by these comparables. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's 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. The uniformity requirement is satisfied if the intent is evident to adjust the 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 exists on the basis of the evidence in this record.

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: March 19, 2019



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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