



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

APPELLANT: Jennifer Buss  
DOCKET NO.: 17-04409.001-R-1  
PARCEL NO.: 08-10.0-409-005

The parties of record before the Property Tax Appeal Board are Jennifer Buss, 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:** \$15,453  
**IMPR.:** \$70,542  
**TOTAL:** \$85,995

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 2017 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 one-story dwelling of brick and frame construction that has 2,503 square feet of living area. The dwelling was constructed in 1999. The home features a full basement with 780 square feet of finished area, 3.5 bathrooms, central air conditioning, a fireplace and a 528 square foot garage. The subject property is located in St. Clair Township, St. Clair County.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of this claim, the appellant submitted a grid analysis of four comparables located in close proximity to the subject. The comparables consist of one-story dwellings of masonry or frame and masonry exterior construction that are from 16 to 30 years old. The comparables have full or partial unfinished basements, 2 or 2.5 bathrooms, central air conditioning and garages that contain from 484 to 760 square feet of building area. Three comparables have two or three fireplaces. The dwellings range in size from 2,174 to 2,564

square feet of living area. The comparables have improvement assessments ranging from \$59,580 to \$68,314 or from \$25.76 to \$27.41 per square foot of living area.

The appellant also submitted the board of review's final decision pertaining to the subject property, disclosing the total assessment of \$85,955. The subject property has an improvement assessment of \$70,542 or \$28.18 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

### **Conclusion of Law**

The taxpayer argued assessment inequity as one of the basis to 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.

The record contains four assessment comparables submitted by the appellant for the Board's consideration. The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a). The Board gave less weight to comparables #1 and #3 submitted by the appellant. Comparable #1 is smaller in dwelling size and comparable #3 is considerably older in age when compared to the subject. The Board finds the two remaining comparables submitted by the appellant are more similar when compared to the subject in location, design, age, dwelling size and most features, but these comparables have 1 or 1.5 less bathrooms and unfinished basements, inferior when compared to the subject. These comparables have improvement assessments of \$62,509 and \$68,314 or \$27.18 and \$26.64 per square foot of living area, respectively. The subject property has an improvement assessment of \$70,542 or \$28.18 per square foot of living area, which is slightly greater than the two most similar assessment comparables contained in the record. After considering adjustments to these comparables for any differences when compared to the subject, such as their inferior unfinished basements and fewer number of bathrooms, Board finds the subject's slightly higher improvement assessment is justified. Therefore, no reduction in the subject's assessment 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.

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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: May 21, 2019



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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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