



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

APPELLANT: William & Elizabeth Malec  
DOCKET NO.: 17-04463.001-R-1  
PARCEL NO.: 04-06.0-405-002

The parties of record before the Property Tax Appeal Board are William & Elizabeth Malec, 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 **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:** \$17,436  
**IMPR.:** \$95,953  
**TOTAL:** \$113,389

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 is improved with a one-story dwelling with 2,633 square feet of living area. The dwelling was constructed in 2004. Features of the home included a full basement with finished area, central air conditioning, one fireplace and a 964 square foot garage. The property has a 43,880 square foot site and is located in O'Fallon, O'Fallon Township, St. Clair County.

The appellant contends assessment inequity as the basis of the appeal. In support of the inequity claim, the appellant submitted information on four equity comparables located from 100 to 1,220 feet from the subject. The comparables are described as one-story dwellings of frame and masonry brick exterior construction that were built from 2002 to 2006. The dwellings range in size from 2,688 to 3,014 square feet of living area. Features of each comparable include a full basement with two having finished area, central air conditioning, one fireplace and a garage that ranges in size from 594 to 872 square feet of building area. The comparables have improvement assessments ranging from \$90,803 to \$104,477 or from \$31.92 to \$35.71 per square foot of

living area. The comparables have sites ranging in size from 43,830 to 65,703 square feet of land area and have land assessments ranging from \$17,620 to \$23,530 \$.36 to \$.40 per square foot of land area.

The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor. The appellant submitted a copy of the Notice of Final Decision on Assessed Valuation by Board of Review dated February 16, 2018, disclosing the subject's assessment was increased from \$113,094 to \$115,039 by the application of a township equalization factor of 1.0172.

The appellant requested the subject's assessment be reduced to \$113,094.

The board of review submitted its "Board of Review Notes on Appeal" disclosing a total equalized assessment for the subject of \$115,039. The subject property has an improvement assessment of \$97,603 or \$37.07 per square foot of living area and a land assessment of \$17,436 or \$.40 per square foot of land area. The board of review's response was that the appeal was not filed at the local level for tax year 2017.

### **Conclusion of Law**

The appellant contends assessment inequity as to the subject's land and improvement 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 met this burden of proof and a reduction in the subject's improvement assessment is warranted although no reduction in the subject's land assessment is warranted.

As to the improvement inequity argument, the Board finds the only evidence in the record is the four assessment equity comparables submitted by the appellant. The Board gave less weight to appellant's comparables #2 and #3 as they lack finished basement area unlike the subject. The Board gave most weight to appellant's comparables #1 and #4 as they are most similar to the subject in location, dwelling size, design, age and features. These comparables have improvement assessments of \$35.71 and \$34.66 per square foot of living area. The subject property has an improvement assessment of \$37.07 per square foot of living area which is higher than the appellant's two best comparables on a square foot basis. Based on this record, the Board finds the evidence demonstrates the subject's improvement was inequitably assessed by clear and convincing evidence and a reduction in the subject's improvement assessment commensurate to the appellant's request is justified.

As to the land inequity argument, the Board finds the only evidence in the record is the four assessment equity comparables submitted by the appellant. Three of these comparables have land sizes similar to the subject and each have a land assessment of \$.40 per square foot of land area which is the same as the subject's land assessment on a per square foot basis. Based upon

the evidence submitted, the Board finds that a reduction in the subject's land assessment is not supported.

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: August 18, 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

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