



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

APPELLANT: Virginia Pickus
DOCKET NO.: 17-04533.001-R-1
PARCEL NO.: 12-09.0-406-020

The parties of record before the Property Tax Appeal Board are Virginia Pickus, 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: \$4,847
IMPR.: \$28,700
TOTAL: \$33,547

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 frame construction with 1,323 square feet of living area.¹ The dwelling was constructed in 1938.² Features of the home include a partial unfinished basement, one bedroom, 1.5 bathrooms, central air conditioning, a fireplace and a 960 square foot garage. The property has a 5,851 square foot site and is located in Millstadt, Millstadt Township, St. Clair County.

¹ The appellant disclosed the subject is a one-story dwelling with an unfinished attic and has 901 square foot of living area. The board of review reported the subject is a 1.5-story dwelling with 1,774 square feet of living area. The Board finds the best evidence of the subject's story height was the appellant's photographs of the subject interior that showed the second floor as being an unfinished attic. As to the size of the dwelling, the Board finds best evidence was the property record card submitted by the board of review which contained a schematic diagram and the calculations of the subject's 1st floor.

² The parties differ as to the age of the subject property. The appellant reported the subject was approximately 132 years old and the board of review reported the subject was built in 1938 or was approximately 79 years old. The Board finds the best evidence of age was from the property record card presented by the board of review.

The appellant contends assessment inequity as the basis of the appeal concerning both the subject's land and improvement assessments. In support of this argument the appellant submitted information on four equity comparables that included exterior photographs and property records. The appellant did not disclose the land and improvement assessment for each comparable. The appellant reported comparable #3 sold for \$30,000 in July 2016. The appellant also submitted interior and exterior photographs, a quit claim deed, and a mortgage deed of the subject property. Furthermore, the appellant submitted a letter with pictures of homes for sale in St. Clair County. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$35,633. The subject property has an equalized improvement assessment of \$30,786 or \$23.27 per square foot of living area when using 1,323 square feet of living area.

In support of its contention of the correct improvement assessment, the board of review submitted four comparables located one or two blocks from the subject property. The comparables consist of 1.5-story dwellings of frame exterior construction ranging in size from 1,170 to 1,508 square feet of living area. The dwellings were constructed from 1900 to 1943. One comparable has a crawl space foundation and three comparables have unfinished basements. Each comparable has central air conditioning, one to two bathrooms and a garage ranging in size from 240 to 550 square feet of building area. The properties are situated on sites ranging in size from 5,893 to 9,098 square feet of land area. The comparables have land assessments ranging from \$4,892 to \$6,952 or for \$.76 or \$.83 per square foot of land area. The comparables have improvement assessments ranging from \$28,652 to \$35,594 or from \$19.00 to \$30.42 per square foot of living area. These comparables sold from July 2016 to July 2017 for prices ranging from \$113,000 to \$135,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends 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 evidence in the record supports a reduction in the subject's assessment.

As initial matter, the Board gave no weight to the appellant's equity comparables because the appellant failed to provide the land and improvement assessments so that the Board can conduct a meaningful comparative analysis.

The Board finds the only evidence of assessment equity to be the four board of review comparables.

As to the land inequity argument, the Board gave less weight to board of review comparable #3 due to its considerably larger lot size when compared to the subject. The Board finds the best evidence of assessment equity to be the remaining board of review comparables which are more similar in lot size to the subject. These comparables each have a land assessment of \$.83 per square foot of land area. The subject has a land assessment of \$.83 per square foot which is identical to the best comparables in the record. Therefore, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

As to the improvement inequity argument, the Board finds these comparables are relatively similar to the subject in location, dwelling size, age and some features. These comparables have improvement assessments ranging from \$28,652 to \$35,594 or from \$19.00 to \$30.42 per square foot of living area. The subject's improvement assessment of \$30,786 or \$23.27 per square foot of living area falls within the range established by the comparables in this record. However, after considering the subject's one-bedroom design and adjustments to the comparables for differences when compared to the subject, the Property Tax Appeal Board finds 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



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: December 21, 2021



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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