



AMENDED

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

APPELLANT: Terry Thies
DOCKET NO.: 17-04534.001-R-1
PARCEL NO.: 03-33.0-407-032

The parties of record before the Property Tax Appeal Board are Terry Thies, 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: \$13,144
IMPR.: \$54,106
TOTAL: \$67,250

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant initially 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 after notice of application of a township equalization factor. Subsequently, the appellant filed a direct appeal based on a prior Property Tax Appeal Board decision pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). 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 2,016 square feet of living area. The dwelling was constructed in 2007. Features of the home included a full unfinished basement with walk-out, central air conditioning and a 528 square foot two-car garage. The property has an 11,565 square foot site and is located in Fairview Heights, Caseyville Township, St. Clair County.

The appellant contends assessment inequity with respect to both the land and improvement as the basis of the appeal. In support of the inequity claim, the appellant submitted information on four equity comparables located from 62 to 414 yards from the subject. The comparables are

described as one-story dwellings of frame and brick exterior construction that were built from 2005 to 2013.¹ The dwellings range in size from 1,843 to 2,081 square feet of living area. Features of each comparable include a full unfinished basement, central air conditioning and a two-car or a three-car garage that ranges in size from 575 to 987 square feet of building area. Three comparables each have one fireplace. The comparables have improvement assessments ranging from \$49,454 to \$56,383 or from \$25.70 to \$30.56 per square foot of living area. The comparables have sites ranging in size from 11,914 to 21,533 square feet of land area and have land assessments ranging from \$11,503 to \$17,792 or from \$.53 to \$1.14 per square foot of land area.

Subsequent to the filing of the appeal, the appellant submitted another petition requesting a direct appeal for tax year 2017. The appellant asserted the Property Tax Appeal Board reduced the subject's assessment for the 2015 tax year under Docket Number 15-05786.001-R-1. The appellant submitted a copy of the Property Tax Appeal Board's prior decision reducing the subject's total assessment to \$65,557.

The appellant requested the subject's total assessment be reduced to \$65,557.

The board of review submitted its "Board of Review Notes on Appeal" disclosing a total equalized assessment for the subject of \$82,400. The subject property has an improvement assessment of \$69,256 or \$34.35 per square foot of living area and a land assessment of \$13,144 or \$1.14 per square foot of land area.

In support of its contention of the correct assessment, the board of review submitted four equity comparables located on the same street and block as the subject. The comparables consist of one-story dwellings of frame and brick exterior construction that range in size from 1,836 to 2,334 square feet of living area. The dwellings were constructed from 2006 to 2015. Each comparable has a partial or full basement with one having finished area, central air conditioning and a garage ranging in size from 528 to 1,078 square feet of building area. Three comparables each have a fireplace. The comparables have improvement assessments ranging from \$73,242 to \$88,439 or from \$31.86 to \$48.17 per square foot of living area. The comparables have sites ranging in size from 21,267 to 42,778 square feet of land area and have land assessments ranging from \$19,384 to \$21,412 or from \$.50 to \$.93 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter critiquing the board of review comparables along with exterior photographs and assessor's work sheet for each comparable. The appellant argued that the board of review comparables are superior custom design homes with extra tall basement walls, ceiling heights ranging from 9 to 19 feet, high pitch roofs and hip roofs when compared to the subject's interior ceiling and wall height of 8 feet. In addition, the appellant noted comparable #1 is a one and one-half story dwelling and comparable #3 is a two-story dwelling.

¹ The property record card for comparable #4 submitted by the appellant indicates it was built in 2005 or 12 years old not 14 years old as depicted in the grid analysis.

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 land inequity argument, the Board gave less weight to the appellant's comparables #3 and #4 along with the board of review comparables due to their larger land sizes when compared to the subject's land size. Most weight was given to the appellant's comparables #1 and #2 which are most similar in size to the subject and each have a land assessment of \$1.14 per square foot of land area which is the same as the subject's land assessment on a per square foot basis. Based on this evidence, the Board finds that a reduction in the subject's land assessment is not justified.

As to the improvement inequity argument, the Board finds the parties submitted eight assessment equity comparables for consideration. The Board gave less weight to the board of review comparables and appellant's comparables #2 and #3 due to their dissimilar age, design,² finished basement area and/or dwelling size when compared to 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 \$49,454 and \$56,383 or \$25.70 and \$27.09 per square foot of living area. The subject property has an improvement assessment of \$69,256 or \$34.35 per square foot of living area which is higher than the appellant's two best comparables. The Board finds the appellant proved by clear and convincing evidence that the subject's assessment was inequitably assessed and a reduction in the subject's improvement assessment is warranted.

² The Board finds that the board of review comparables #1 and #3 appear to be 1.5-story or 2-story dwellings as depicted by the photographic evidence submitted by both parties unlike the 1-story dwelling of the subject.

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 15, 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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