



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

APPELLANT: Rex C. & Debra Y. Drown
DOCKET NO.: 17-04579.001-R-1
PARCEL NO.: 04-16.0-307-011

The parties of record before the Property Tax Appeal Board are Rex C. & Debra Y. Drown, 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: \$24,726
IMPR.: \$82,706
TOTAL: \$107,432

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 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 two-story dwelling¹ of frame and brick exterior construction with 2,846 square feet of living area. The dwelling was constructed in 2000. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and an attached three-car garage containing 840 square feet of building area. The property has a 27,705 square foot site and is located in Thornbury Hill subdivision in O'Fallon, O'Fallon Township, St. Clair County.

¹ The Board recognizes that the appellants reported the dwelling as a 1.5-story home and the board of review grid analysis described the subject dwelling as a one-story home as did the subject's property record card. However, the board of review memorandum described the subject as a two-story dwelling and the accompanying photographs submitted by both parties depicts a two-story dwelling. Therefore, the Board will overlook the obviously inconsistent data in this record and issued a decision based upon equity and the weight of the evidence.

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 four equity comparables along with supporting documentation and photographs. The comparables are each located in close proximity to the subject within Thornbury Hill subdivision and consist of two-story dwellings of frame and brick exterior construction that were built between 1995 and 2004. The homes range in size from 2,494 to 3,380 square feet of living area. The dwellings feature basements, one of which is finished, central air conditioning, a fireplace and a garage. The appellants reported the pre-equalized improvement assessments based upon the underlying attached documentation. In order to properly analyze the issue of assessment equity after the board of review's issuance of equalization, the Property Tax Appeal Board has applied the equalization factor of 1.0172 to each of the reported improvement assessments resulting in assessments ranging from \$69,903 to \$77,608 or from \$21.59 to \$28.03 per square foot of living area.

Based on this evidence, the appellants requested a reduced improvement assessment of \$60,420 or \$21.23 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$107,432. The subject property has an equalized improvement assessment of \$82,706 or \$29.06 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a memorandum and information on four comparables with both assessment and recent sales data. The comparables were each located in close proximity to the subject within Thornbury Hill subdivision. Despite the one-story description in the grid analysis, the underlying documentation depicts that the comparables consist of two-story dwellings of frame and brick exterior construction. The homes were built between 2002 and 2006 and range in size from 2,617 to 2,954 square feet of living area. The dwellings feature basements, one of which has finished area, central air conditioning, a fireplace and a garage. The board of review depicted the equalized improvement assessments ranging from \$78,012 to \$90,165 or from \$29.81 to \$31.30 per square foot of living area.

The board of review also reported the comparables sold between June 2015 and June 2017 for prices ranging from \$280,000 to \$324,000 or from \$103.25 to \$113.52 per square foot of living area, including land. As part of the submission, the board of review also noted that the comparables have smaller lots ranging in size from 13,317 to 15,963 square feet of land area as compared to the subject parcel of 27,705 square feet of land area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants contend that the board of review, with the submission of four different equity comparables, has failed to address the "taxing inequities within our County's taxing district." The appellants further argued that the board of review has not lower the subject's tax rate and "raise the deficient parcels identified to a level of parity."²

² The Property Tax Appeal Board takes notice that the Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86 Ill.Admin.Code §1910.10(f)).

As to the board of review grid analysis, the appellants initially note the error which describes the subject and comparable dwellings as one-story homes when they are actually two-story dwellings. The appellants also note that each board of review comparable is a newer dwelling than the subject that was built in 2000. Additional noted differences include the number of bathrooms and that one of the comparables has finished basement area.

Conclusion of Law

The taxpayers 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 parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparable #2 and board of review comparable #4 as each of these dwellings have finished basement area which is not a feature of the subject dwelling.

The Board has not given consideration to the board of review's market value evidence depicting recent sales prices of its comparables as this data is not responsive to the appellants' inequity argument.

The Board finds the best evidence of assessment equity to be appellants' comparables #1, #3 and #4 along with board of review comparables #1, #2 and #3. These comparables have varying degrees of similarity to the subject dwelling. The six comparables had equalized improvement assessments that ranged from \$72,980 to \$90,165 or from \$21.59 to \$30.52 per square foot of living area. The subject's equalized improvement assessment of \$82,706 or \$29.06 per square foot of living area falls within the range established by the best comparables in this record. The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation 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 appears to exist on the basis of the evidence.

For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed and a reduction in the subject's assessment is not 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: 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

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