



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

APPELLANT: Edward Czech
DOCKET NO.: 17-04629.001-R-1
PARCEL NO.: 13-14.0-401-011

The parties of record before the Property Tax Appeal Board are Edward Czech, 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: \$15,871
IMPR.: \$70,000
TOTAL: \$85,871

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 of brick exterior construction with 2,201 square feet of living area. The dwelling was constructed in 1995. Features of the property include a full basement that is partially finished, central air conditioning, one fireplace, a two-car attached garage with 775 square feet of building area and a swimming pool. The property has a 43,996 square foot site and is located in Freeburg, Smithton Township, St. Clair County.

The appellant contends assessment inequity with respect to the land and improvement as the bases of the appeal. In support of the improvement assessment argument, the appellant submitted information on four assessment comparables located from 1.2 to 4.7 miles from the subject and within the same neighborhood code as assigned to the subject property. The comparables are improved with one-story dwellings of brick or frame and brick construction that range in size from 2,009 to 2,366 square feet of living area. The dwellings range in age from 11 to 26 years old. The comparables each feature a full unfinished basement, central air-

conditioning, and a garage ranging in size from 441 to 936 square feet of building area. Three comparables also each have a fireplace, and one comparable has a swimming pool and a shed. The comparables have sites ranging in size from 15,287 to 84,924 square feet of land area. The appellant indicated the comparables had improvement assessments ranging from \$56,546 to \$65,204 or from \$26.88 to \$29.94 per square foot of living area. The comparables had land assessments ranging from \$12,927 to \$16,141 or from \$.19 to \$.86 per square foot of land area.

In support of the land assessment argument, the appellant submitted a grid containing information on two lakefront properties located within .2 of a mile of the subject. The land comparables contained 49,564 and 74,022 square feet of land area and had assessments of \$13,052 and \$14,805 or \$.26 and \$.20 per square foot of land area, respectively.

Based on this evidence, the appellant requested the subject's land assessment be reduced to \$12,000 and the improvement assessment be reduced to \$64,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$101,430. The subject property has an equalized improvement assessment of \$85,559 or \$38.87 per square foot of living area and an equalized land assessment of \$15,871 or \$.36 per square foot of land area.

In support of its contention of the correct assessment, the board of review submitted limited information on the subject property and six assessment comparables extracted from what appears to be the Township Assessor's website. The relevant information for each property included a color aerial view of the sites depicting the outlines of the individual parcel with the associated Property Identification Numbers (PINs), address, lot size and assessment amounts. Notably, the provided information did not contain any descriptive information of the dwellings. These properties had sites ranging in size from 15,270 to 97,013 square feet of land area. These properties had improvement assessments ranging from \$57,598 to \$93,782. Their land assessments ranged from \$13,112 to \$17,392 or from \$.18 to \$.88 per square foot of land area.

Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

The appellant submitted rebuttal comments regarding the changes in the assessments of the subject and the parties' comparable properties. The appellant also provided a handwritten list of 29 new equity comparables depicting their dwelling sizes, improvement assessments and prices per square foot of living area. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code §1910.66(c)).

Based on this rule, the Board finds that it can give no consideration to the new comparables submitted by the appellant in rebuttal.

Conclusion of Law

The taxpayer contends in part assessment inequity with respect to the 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 has met this burden of proof and a reduction in the subject's improvement assessment is warranted.

The parties submitted a total of ten improvement assessment comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to the board of review comparables as they lacked descriptive information regarding the improvements and, therefore, the Board was not able to conduct a meaningful comparative analysis between these comparables and the subject dwelling. The Board finds the best evidence of improvement assessment equity to be the comparables submitted by the appellant which were similar to the subject in design, construction, age, dwelling size and some features. Although these comparables were each located more than one mile from the subject property, they were each located within the same neighborhood code as assigned to the subject property. However, these comparables each lacked finished basement areas, and three comparables lacked a swimming pool, which is dissimilar from the subject which has a partially finished basement and a pool, thus requiring upward adjustments to make these dwellings more equivalent to the subject. The most similar comparables had improvement assessments that ranged from \$56,546 to \$65,204 or from \$26.88 to \$29.94 per square foot of living area. The subject's equalized improvement assessment of \$85,559 or \$38.87 per square foot of living area falls above the range established by the best comparables in this record and appears unjustified based on the evidence in this record. Therefore, the Board finds that the subject property was inequitably assessed and a reduction in the subject's improvement assessment is warranted.

With respect to the land assessment, the appellant submitted two land assessment comparables in support of his position before the Property Tax Appeal Board. The board of review did not submit any land comparables. The Board gave little weight to the appellant's land comparables which were each lakefront properties, dissimilar from the subject. In addition, the four comparables submitted by the appellant in support of his improvement assessment claim had land assessments ranging from \$12,927 to \$16,141 or from \$.19 to \$.86 per square foot of land area. The subject's equalized land assessment of \$15,871 or \$.36 per square foot of land area falls within the range established by appellant's own comparables.

Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and, therefore, a reduction in the subject's land 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: July 21, 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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