



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

APPELLANT: Lester Byrd, d.b.a L B Properties
DOCKET NO.: 17-04673.001-R-1
PARCEL NO.: 02-16.0-312-052

The parties of record before the Property Tax Appeal Board are Lester Byrd, d.b.a. L B Properties, 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 **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: \$1,449
IMPR.: \$4,139
TOTAL: \$5,588

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 frame dwelling containing 1,000 square feet of living area. The home was built in 1930 on a crawl space foundation and has a 532-square foot garage. The property is situated on a 14,915-square foot lot and is located in Washington Park, Canteen 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 these arguments, the appellant submitted information on three equity comparables located within the same neighborhood code as the subject property. The properties are improved with one-story dwellings of frame exterior construction ranging in size from 817 to 960 square feet of living area. The dwellings were built from 1928 to 1941. One dwelling was built on a crawl space foundation and two dwellings each have a full unfinished basement. One home also features central air-conditioning and a 200-square foot garage. The properties have site sizes ranging from 5,003 to 6,249 square feet of land area. The comparables

have land assessments of \$587 and \$774 or \$.12 per square foot of land area, and have improvement assessments ranging from \$4,779 to \$10,809 or from \$5.13 to \$13.23 per square foot of living area.¹ The appellant also submitted property record cards for the subject property and each of the appellant's equity comparables, color aerial photographs of each property depicting the outlines of individual parcels and Property Identification Numbers (PINs), and a copy of the notice of the final decision of the board of review. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$1,300 and improvement assessment to \$2,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$5,588 after application of the township equalization factor of 1.0132 for the 2017 tax year. The subject property has an equalized land assessment of \$1,449 or \$.10 per square foot of land area, and an equalized improvement assessment of \$5,588 or \$4.14 per square foot of living area. The board of review asserted that after the board of review reduction of the subject's assessment, the appellant's own comparables support the subject's assessment.

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

Conclusion of Law

The taxpayer contends assessment inequity regarding the land and the improvement as the bases 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 did not meet this burden of proof and no reduction in either the subject's land assessment or improvement assessment is warranted.

The evidence consists of three assessment comparables submitted by the appellant which are similar to the subject property in location, design, age, and some features, although two comparables each have a basement, dissimilar to the subject's crawl space foundation. Also, one comparable has central air-conditioning amenity which the subject lacks. These three comparables each had land improvement assessments of \$.12 per square foot of land area. The comparables had improvement assessments ranging from \$4,779 to \$10,809 or from \$5.13 to \$13.23 per square foot of living area. The subject's land assessment of \$.10 per square foot of land area, and improvement assessment of \$4,139 or \$4.41 per square foot of living area falls below the range established by appellant's own comparables.

After considering necessary adjustments to the comparables for some differences from the subject, the Board finds that the appellant did not demonstrate by clear and convincing evidence that either the subject's land or improvement is inequitably assessed. Therefore, the Board finds

¹ The board of review corrected the land and improvement assessments for the subject and the appellant's comparables based on the information contained on their respective property record cards.

that the subject's land and improvement assessments are supported by the evidence in this record and, therefore, no reduction in either assessment is warranted.

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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