



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

APPELLANT: Barabara Bersin by Charles Bersin, POA
DOCKET NO.: 17-05102.001-C-1
PARCEL NO.: 06-11.0-213-022

The parties of record before the Property Tax Appeal Board are Barabara Bersin by Charles Bersin, POA, 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: \$ 8,780
IMPR.: \$26,068
TOTAL: \$34,848

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 two, one-story multi-tenant buildings of frame or frame and concrete exterior construction with a total of 3,724 square feet of building area; Building #1 contains 1,924 square feet of building area and Building #2 contains 1,800 square feet of building area. The buildings were constructed in 1954 and 1986, respectively, with reported effective ages of 1985 and 1986, respectively. The buildings have concrete slab foundations. The property has an 18,291 square foot site¹ and is located in Cahokia, Centreville Township, St. Clair County.

The appellant contends assessment inequity as the basis of the appeal concerning both the land and improvement assessments. In support of this argument, the appellant submitted information

¹ Descriptive data on the subject has been drawn from the appellant's evidence as the board of review failed to respond to this appeal. The appellant reported the subject's lot size alternatively as 17,575 and 18,291 square feet.

on nineteen equity comparables in five Section V grid analyses² along with a detailed letter/brief and supporting photographs and documentation.

In the brief, the appellant contends that the subject property is in poor condition with new roofs needed for both buildings with guttering, soffit and rotten wood repairs along with heating and cool units and numerous other items of deferred maintenance set forth by the appellant. The appellant contends the subject parcel is situated alongside a canal which floods with heavy rains. The subject property is on a septic system and heavy rains cause toilet and/or drain backups in the units. Interiors of the units also require repair to drywall damage, plumbing damages, light fixture issues and damage to an overhead door.

The appellant submitted a copy of the final decision of the board of review disclosing the property has a total assessment of \$47,028 consisting of a land assessment of \$9,504 or \$0.52 per square foot of land area and an improvement assessment of \$37,524 or \$10.08 per square foot of building area.

The appellant requested the subject's land assessment be reduced to \$3,503 or \$0.10 per square foot of land area and the improvement assessment be reduced to \$24,634 or \$6.61 per square foot of building area.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by a letter issued on June 6, 2019.

Conclusion of Law

The taxpayer 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, in the absence of any contrary evidence, that the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of assessment equity to be the appellant's nineteen comparables. The Board has given reduced weight to the comparables presented by the appellant that were distant from the subject and/or dissimilar in land size, building size, building type and/or age. Thus, the Board has given reduced weight to appellant's comparables #1, #2 and #8 through #19.

² A portion of the data in the Section V grid depicts property tax data (for an unspecified year) for the subject and each of the comparables. The Property Tax Appeal 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, Sec. 1910.10(f)). Thus, this data will not be analyzed in this decision.

The Board finds the best comparables presented by the appellant were comparables #3 through #7. These comparables were closest in proximity to the subject and featured one-story buildings that were more similar in age to the subject. These comparables had land assessments that ranged from \$0.10 to \$0.48 per square foot of land area and improvement assessments that ranged from \$3.12 to \$8.72 per square foot of building area. The subject's land assessment of \$0.52 per square foot of land area and an improvement assessment of \$10.08 per square foot of building area falls above the range established by the best comparables in this record. The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). The Board has examined the evidence submitted by the appellant and finds that a reduction in the assessed valuations of the subject land and improvement are 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:

January 19, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Barabara Bersin by Charles Bersin, POA
582 E 2nd St
Pocahontas, IL 62275

COUNTY

St. Clair County Board of Review
St. Clair County Building
10 Public Square
Belleville, IL 62220