



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

APPELLANT: Jason Poston  
DOCKET NO.: 18-03461.001-R-1  
PARCEL NO.: 14-20.0-102-033

The parties of record before the Property Tax Appeal Board are Jason Poston, 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:** \$13,197  
**IMPR.:** \$60,942  
**TOTAL:** \$74,139

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 2018 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 dwelling of brick and vinyl exterior construction with 1,828 square feet of living area. The dwelling was constructed in 2005. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 725 square foot garage. The property has an approximately 15,372 square foot site and is located in Freeburg, Freeburg Township, St. Clair County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted a grid analysis of the subject and four comparable properties located within the subject's neighborhood code and either across the street or one street over from the subject property. The comparables have sites that range in size from approximately 14,428 to 14,837 square feet of land area. The comparables are improved with one-story dwellings of brick and vinyl exterior construction ranging in size from 1,920 to 2,034 square feet of living area. The dwellings were built from 2002 to 2007. The comparables each

feature a basement with finished area, central air conditioning, one or two fireplaces and a garage that ranges in size from 528 to 651 square feet of building area. The comparables have land assessments that range from \$12,989 to \$13,008 or \$0.88 and \$0.89 per square foot of land area. The comparables have improvement assessments that range from \$57,926 to \$65,016 or from \$28.48 to \$33.86 per square foot of living area. The comparables sold from February 2012 to December 2016 for prices ranging from \$190,000 to \$219,500 or from \$28.48 to \$33.86 per square foot of living area, including land. As part of the submission, the appellant reported that the subject property was purchased in March 2015 for a price of \$210,000 or \$114.88 per square foot of living area, land included.

Based on this evidence, the appellant requested the subject's land assessment be reduced to \$12,911 or \$0.84 per square foot of land area and the subject's improvement assessment be reduced to \$58,127 or \$31.80 per square foot of living area, resulting in a total assessment of \$71,038. The appellant's requested total assessment reflects a market value of \$213,135 or \$116.59 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The appellant submitted a copy of the Notice of Final Decision on Assessed Value by the St. Clair County Board of Review which increased the subject's total assessment from \$74,139 to \$76,125 through the application of a township equalization factor of 1.0268. The subject has a land assessment of \$13,197 or \$.086 per square foot of land area and an improvement assessment of \$62,928 or \$34.42 per square foot of living area. The subject's total assessment reflects a market value of \$228,056 or \$124.76 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for St. Clair County of 33.38% as determined by the Illinois Department of Revenue.

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.

### **Conclusion of Law**

The taxpayer contends in part 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 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 four comparables submitted by the appellant. The Board finds these comparables are relatively similar to the subject in location, site size, dwelling size, design, age and features.

With respect to the land assessment, the Board finds the comparables have land assessments that range from \$12,989 to \$13,008 or \$0.88 and \$0.89 per square foot of land area. The subject's land assessment of \$13,197 or \$0.86 per square foot of land area is slightly above the overall

land assessment range, but below the range on a square foot basis. The subject's higher overall land assessment appears to be justified given its larger site size. Based on the evidence in the record, the Board finds that the appellant has not established inequity in the subject's land assessment, therefore no reduction in the subject's land assessment is warranted.

With respect to the improvement assessment, the Board finds the comparables have improvement assessments that range from \$57,926 to \$65,016 or from \$28.48 to \$33.86 per square foot of living area. The subject's improvement assessment of \$62,928 or \$34.42 per square foot of living area falls within the overall improvement assessment range established by the only comparables in this record, but above the range on a square foot basis. 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). Based on this record, the Board finds the evidence demonstrates the subject's improvement was inequitably assessed by clear and convincing evidence and a reduction in the subject's assessment is justified.

The appellant also argued overvaluation as an alternative basis of the appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c).

The appellant provided sales data on four comparable properties and the subject property for the Board's consideration. After considering the assessment reduction granted to the subject property based on the assessment inequity argument, the Board finds a further reduction based on overvaluation is not appropriate. Therefore, no further reduction in the subject's assessment is warranted.

Additionally, the record indicates that the appellant appealed the assessment directly to the Property Tax Appeal Board based on notice of a township equalization factor issued by the board of review. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board may grant is limited.

Section 1910.60(a) of the rules of the Property Tax Appeal Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the increase caused by the application of the township equalization factor. 86 Ill.Admin.Code §1910.60(a).

Additionally, section 16-180 of the Property Tax Code (35 ILCS 200/16-180) provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an

equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor.

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill.App.3d 745, 753 (4<sup>th</sup> Dist. 1999). Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is supported based on assessment inequity. However, the reduction is limited to the increase in the assessment caused by the application of the equalization factor.

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:

June 8, 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

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