



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

APPELLANT: Terry Thies
DOCKET NO.: 18-03730.001-R-1
PARCEL NO.: 03-33.0-407-032

The parties of record before the Property Tax Appeal Board are Terry Thies, 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: \$13,515
IMPR.: \$71,209
TOTAL: \$84,724

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 is improved with a one-story dwelling with 2,016 square feet of living area. The dwelling was constructed in 2007. Features of the home included a full unfinished basement with walk-out, central air conditioning and a 528 square foot two-car garage. The property has an 11,565 square foot site and is located in Fairview Heights, Caseyville Township, St. Clair County.

The appellant contends assessment inequity with respect to both the land and the improvement as the basis of the appeal. In support of the land inequity argument the appellant provided a grid analysis using 11 comparables with sites that range in size from 10,598 to 47,179 square feet of land area. The comparables were located within 836 feet from the subject property. Four comparables were located within the same subdivision as the subject property and seven were located in the Lake Lawrence subdivision. These comparables have land assessments prior to application of the township equalization factor of 1.0282, as reflected on the board assessment

notice and the “Board of Review – Notes on Appeal,” ranging from \$7,274 to \$24,762 or from \$.49 to \$1.26 per square foot of land area. The appellant also provided a list of 16 comparables that are located along Oak Ridge Court, seven of which were already submitted in the appellant’s grid analysis. The nine remaining comparables have lots that range in size from 15,629 to 29,949 square feet of land area with land assessments ranging from \$7,014 to \$14,910 or from \$.38 to \$.56 per square foot of land area. Based on this evidence the appellant requested the subject’s land assessment be reduced to \$8,333 or approximately \$.73 per square foot of land area when using 11,565 square feet of land area.

With respect to the improvement assessment, the appellant identified four comparables each improved with a one-story dwelling of frame and masonry exterior construction that range in size from 1,843 to 2,081 square feet of living area. The dwellings were constructed from 2003 to 2013. Each comparable has a full basement, central air conditioning, one fireplace and a two-car or three-car attached garage that ranges in size from 575 to 987 square feet of building area. The comparables are located within 414 yards from the subject property, with three comparables located along the same street as the subject property. The appellant reported these comparables had improvement assessments prior to equalization ranging from \$49,454 to \$56,383 or from \$25.69 to \$30.56 per square foot of living area. Applying the township equalization factor of 1.0282, these properties have equalized improvement assessments ranging from \$50,849 to \$57,973 or from \$26.42 to \$31.42 per square foot of living area. Based on the comparables the appellant requested the subject’s improvement assessment be reduced to \$54,106 or \$26.84 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 \$84,724. The subject property has an improvement assessment of \$71,209 or \$35.32 per square foot of living area. The subject property has a land assessment of \$13,515 or \$1.17 per square foot of land area.

In response to the appellant’s evidence, the board of review noted that the appellant’s Lake Lawrence land comparables are located in an older subdivision than the subject’s subdivision.

In support of its contention of the correct assessment, the board of review submitted eight equity comparables located on the same street and block as the subject.¹ The remaining six comparables consist of one-story dwellings of frame and masonry exterior construction that range in size from 1,963 to 2,355 square feet of living area. The dwellings were constructed from 2005 to 2015. Each comparable has a full basement with one having finished area, central air conditioning and a garage ranging in size from 552 to 917 square feet of building area. Four comparables each have a fireplace. The board of review submitted property record cards for each comparable. The comparables have improvement assessments ranging from \$62,381 to \$78,641 or from \$29.13 to \$38.26 per square foot of living area. The comparables have sites ranging in size from 11,996 to 21,920 square feet of land area and have land assessments ranging from \$14,053 to \$19,931 or from \$.91 to \$1.19 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject’s assessment.

¹ Board of review comparables #3 and #4 appear to be new construction dwellings and only received partial prorated assessments. Therefore, they will not be considered any further in the equity analysis.

In rebuttal, the appellant submitted a letter critiquing the board of review comparables #5 through #8 along with exterior photographs for each comparable. The appellant argued that these comparables larger lots, three have 3-car garages and three have covered decks unlike the subject. In addition, one has an inground swimming pool and one has an 18' two-story glass atrium unlike the subject. The appellant also asserted each comparable has finished basement area but provided no corroborating evidence to support this claim.

Conclusion of Law

The appellant 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 the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

With respect to the improvement inequity argument, the Board finds the parties submitted ten assessment equity comparables for consideration. The Board gave less weight to the board of review comparables #2, #5, #7 and #8 due to their dissimilar age, dwelling size and/or superior feature such as inground swimming pool when compared to the subject. The Board gave most weight to appellant's comparables and board of review comparables #1 and #6 as they are most similar to the subject in location, dwelling size, design, age and features. These comparables have equalized improvement assessments ranging from \$50,849 to \$72,259 or from \$26.42 to \$35.97 per square foot of living area. The subject property has an equalized improvement assessment of \$71,209 or \$35.32 per square foot of living area which falls within the range established by the best comparables in this record.

With respect to the land assessment, the Board finds the best comparables to be appellant's land comparable #8 and board of review comparables #1, #5 and #6, which were similar in size and located along the same street and the same subdivision as the subject property. These four comparables have equalized land assessments ranging from \$13,726 to \$15,967. The subject property has an equalized land assessment of \$13,515, which is well supported by these comparables. Less weight was given to the remaining comparables due to differences in location and/or size. 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 a reduction in the subject's land assessment is not justified.

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 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 presented.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land or improvement assessment was inequitably assessed and therefore, no reduction in the subject's assessment is 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:

December 15, 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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