



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

APPELLANT: Terry Thies
DOCKET NO.: 18-03834.001-R-1
PARCEL NO.: 03-33.0-407-023

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: \$15,198
IMPR.: \$63,543
TOTAL: \$78,741

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 frame construction with 2,094 square feet of living area. The dwelling was constructed in 2018. Features of the home include a full basement, with 700 square feet of finished area, central air conditioning, a fireplace and an 826 square foot garage. The property has a 20,521 square foot site and is located in Fairview Heights, Caseyville Township, St. Clair County.¹

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four comparable properties that were located from “next door” to “700 ft.” from the subject. The comparables were one-story dwellings of frame and brick exterior construction that ranged in size from 1,843 to 2,081 square feet of living area. The homes were built between 2003 and 2013. Other features included full unfinished

¹ The parties differ slightly as to the size of the subject’s lot and dwelling. The parties also differ as to whether the subject has 700 square feet of finished basement area.

basements, central air conditioning, a fireplace and garages ranging in size from 575 to 987 square feet of building area. The comparables had land assessments ranging from \$11,503 to \$17,792 or from \$.54 to \$1.14 per square foot of land area and improvement assessments ranging from \$49,454 to \$56,383 or from \$25.69 to \$30.56 per square foot of living area.

Based on this evidence the appellant requested a reduction in the subject's total assessment to \$71,164. The request would lower the subject's land assessment to \$14,781 or \$.72 per square foot of land area and the subject's improvement assessment to \$56,383 or \$26.93 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,741. The subject property has a land assessment of \$15,198 or \$.74 per square foot of land area and an improvement assessment of \$63,543 or \$30.35 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a sales grid and a separate assessment equity grid.² The board of review's equity grid contained information on four comparables that were located on the same block as the subject. The comparables were one-story dwellings of frame and masonry exterior construction containing from 2,009 to 2,355 square feet of living area. The homes were built between 2005 and 2014. Other features included full basements, one of which had 408 square feet of finished area, central air conditioning and garages ranging in size from 552 to 760 square feet of building area. Two of the comparables each had one fireplace. The comparables had land assessments ranging from \$14,066 to \$18,417 or from \$1.00 to \$1.19 per square foot of land area and improvement assessments ranging from \$69,272 to \$78,641 or from \$29.79 to \$37.15 per square foot of living area.

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

Under rebuttal, the appellant submitted a copy of the board of review's land sales analysis indicating that the subject of the analysis was, in fact, not the subject. The appellant also critiqued the board of review's comparables as being custom built homes with larger finished living area.

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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

² The Board finds the board of review's sales grid is not responsive to the assessment uniformity argument brought by the appellant.

As an initial matter regarding the parties' differences about the subject, the Board finds the only evidence of the subject's lot and dwelling sizes was the subject's Property Record Card (PRC) submitted by both parties. As to the subject's 700 square feet of finished basement area, the Board finds the appellant failed to refute the board of review's contention under rebuttal.

As to the appellant's rebuttal evidence, the Board finds the appellant's reported difference was the board of review's comparable's total square feet of living area. The appellant also claims three of the comparables have finished basement area, however, the appellant submitted no support for the contention. Furthermore, finished basement area is considered a feature of a dwelling and should not increase the square foot of living area or square foot of above ground living area.

As to the subject's land assessment, the parties submitted eight comparable properties for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #4, as well as the board of review's comparables #1 and #2, due to their significantly smaller lots when compared to the subject's lot. The Board finds the parties' remaining comparables were most similar to the subject in location and size. These comparables had lots ranging in size from 17,686 to 21,211 square feet of land area and had land assessment ranging from \$11,503 to \$18,417 or from \$.54 to \$1.03 per square foot of land area. The subject's land assessment of \$15,198 or \$.74 per square foot of land area falls within the range established by the best land comparables in this record.

As to the subject's improvement assessment, the Board gave less weight to the appellant's comparables #1 and #4, as well as the board of review's comparables #2 and #4, due to their older ages when compared to the subject. The Board finds the parties' remaining comparables were most similar to the subject in location, style, size and features. The best comparables had improvement assessments that ranged from \$55,982 to \$78,641 or from \$29.46 to \$37.15 per square foot of living area. The subject's improvement assessment of \$63,543 or \$30.35 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is well supported. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land and/or improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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:

February 16, 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

Terry Thies
238 Arbor Meadows Ct
Fairview Heights, IL 62208

COUNTY

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