



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

APPELLANT: John Kramarczyk
DOCKET NO.: 18-03923.001-R-1
PARCEL NO.: 08-02.0-204-010

The parties of record before the Property Tax Appeal Board are John Kramarczyk, 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: \$17,424
IMPR.: \$71,955
TOTAL: \$89,379

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant filed the appeal from notice of an equalization 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 equalized assessment for the 2018 tax year. The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor issued by the board of review.

Findings of Fact

The subject property is improved with an owner-occupied two-story dwelling of frame and masonry exterior construction that contains approximately 3,100 square feet of living area.¹ The home was built in 2005 and features a basement with approximately 800 square feet of finished area, central air conditioning, a fireplace and an attached 704 square foot garage. The property is located on an approximately 24,000 square foot or .57-acre site in Belleville, St. Clair Township, St. Clair County.

¹ Descriptive data for the subject has been drawn from the appellant's evidence from Sections III and V of the petition.

In an appeal postmarked on February 28, 2019, the appellant contends the market value of the subject property is not accurately reflected in its equalized assessed valuation. In support of this overvaluation argument, the appellant submitted a Section V grid analysis of three comparable properties, supporting printouts for the comparables from the St. Clair County website, photographs of the subject and comparable dwellings and a "Table: Comparison of Parcels Including Recent Sales" (hereinafter "table").

The comparable properties are located from .7 of a mile to 2-miles from the subject. As set forth in the grid analysis, comparables #1 and #2 are parcels of 11,400 and 16,380 square feet, respectively; no land size data was reported for comparable #3. The comparables are each improved with two-story dwellings of frame and brick exterior construction that were 13 to 23 years old. The homes range in size from 2,692 to 2,800 square feet of living area. Two of the dwellings feature basements with finished areas and each home has central air conditioning, a fireplace and a garage ranging in size from 440 to 520 square feet of building area. The comparables sold from March to September 2018 for prices ranging from \$162,000 to \$240,000 or from \$60.18 to \$85.71 per square foot of above-grade living area, including land.²

As depicted in the table, the subject and each of the comparables were subject to the 2018 equalization factor of 1.0197. The 2017 tax year assessments of the comparables range from \$68,264 to \$83,702 and after equalization for tax year 2018 the total assessments range from \$69,609 to \$85,351. The table also depicted the 2018 sale prices of the comparables which, if assessed at the recent sale price, would result in total assessments ranging from approximately \$53,995 to \$79,992.³

With the filing of this appeal, the appellant also submitted a copy of the Notice of Final Decision on Assessed Value issued by the St. Clair County Board of Review on February 1, 2019. The Notice indicated that the appellant did not file a complaint with the board of review and the decision of the board of review gave notice of the application of the township equalization factor of 1.0197 to the subject's assessment. Therefore, the subject's previous assessment of \$87,652 was raised to a total equalized assessment of \$89,379, rounded. The subject's equalized

² Based upon the square foot calculations in the Section V grid, it appears that the appellant erroneously included finished basement square footage in the "sale price/impr. size" calculation.

³ The appellant failed to utilize the proper method in calculating the assessment to value ratio for the comparables. The Board finds the proper method to calculate assessment to value ratios for *ad valorem* taxation purposes is by using a property's prior year's assessment divided by its arm's-length sale price. Moreover, the Board finds the appellant's analysis and interpretation of the sales ratio data is in error and is not supported by the limited results. The Property Tax Appeal Board finds that it can give little credence to the appellant's table data. The United States Supreme Court has considered the requirements of equal treatment in the assessment process with respect to the Equal Protection Clause of the federal constitution. This type of analysis does not demonstrate the subject's assessment is not uniform or reflective of fair market value. In Allegheny Pittsburgh Coal V. Webster County, 109 S.Ct. 633 (1989), the Court held that the "Clause tolerates occasional errors of state law or mistakes in judgment when valuing property for tax purposes [citation omitted]", and "does not require immediate general adjustment on the basis of the latest market developments. In each case, the constitutional requirement is the seasonable attainment of a rough equality in tax treatment of similarly situated property owners." The courts look to the county as a whole in order to determine whether the property at issue is being assessed in accordance with the constitutional guaranty of equality and uniformity of taxation.

assessment reflects a market value of \$267,762 or \$86.37 per square foot of above-grade living area, land included, when using the 2018 three year average median level of assessment for St. Clair County of 33.38% as determined by the Illinois Department of Revenue.

Based on the foregoing, the appellant requested the subject's assessment be reduced to \$87,652, or the subject's pre-equalized assessment, which would indicate a market value of approximately \$262,956 or \$84.82 per square foot of above-grade living area, including land.

The St. Clair County Board of Review was notified by letter dated July 3, 2019 of this pending appeal and given until October 1, 2019 to submit evidence or request an extension of time to submit evidence. In response to the appeal, the St. Clair County Board of Review timely postmarked a letter on September 12, 2019 seeking dismissal of the appeal. (86 Ill.Admin.Code §1910.40(b)). The board of review requested dismissal of the appeal on the grounds that the St. Clair County Board of Review "did an automatic rollover of the 2016 PTAB Docket # 16-07087 for 2017 and 2018 tax years." Therefore, the board of review contends that the appeal should be dismissed.

The appellant was notified of the dismissal motion by the Property Tax Appeal Board and timely responded with a pleading postmarked on October 11, 2019. In response, the appellant acknowledged that the assessing officials did "an automatic rollover for 2016 and 2017 after [the favorable Property Tax Appeal Board decision issued in Docket No.] 16-07087." However, the appellant contends that based upon comparable area sales, the township equalization factor of 1.0197 should not have been applied to the subject property for 2018 and a reduction in the subject's assessment is thus warranted.

Conclusion of Law

Jurisdiction/Dismissal Motion

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)

The Board recognizes that in this appeal, the appellant did not request a reduction in the subject's assessment greater than the amount of increase caused by the application of the township equalization factor. (See also 35 ILCS 200/16-180).

The jurisdiction of the Property Tax Appeal Board is strictly limited by law to determining the correct assessment of the property which is the subject of an appeal. (35 ILCS 200/16-180). Only a taxpayer or owner of property dissatisfied with the decision of a board of review as such decision pertains to the assessment of his [or her] property for taxation purpose may file an appeal with the Board. (86 Ill.Admin.Code § 1910.10(c)). The record herein reveals that the appellant timely filed an appeal within 30 days of the Final Decision issued by the St. Clair County Board of Review concerning the application of an equalization factor to the subject property. Therefore, after reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal such that dismissal is not warranted.

Merits

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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 Board finds the appellant did not meet this burden of proof based on the applicable provisions of the Property Tax Code and the comparable sales evidence in the record such that a reduction in the subject's assessment is not warranted.

The record disclosed the subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board in tax year 2016 under Docket Number 16-07087.001-R-1. The Property Tax Appeal Board takes notice that in that appeal it issued a decision on May 15, 2018, lowering the assessment of the subject property to \$87,000. (See 86 Ill.Admin.Code § 1910.90(i)). The Board takes further notice that 2016, 2017 and 2018 are within the same general assessment period for St. Clair County. (See 35 ILCS 200/9-215).

Carrying forward the 2016 Property Tax Appeal Board final administrative decision with an equalization factor of 1.0075 for tax year 2017 results in a total assessment of \$87,652. Then, carrying forward the 2017 assessment with an equalization factor of 1.0197 for 2018 results in a total assessment of approximately \$89,379. The Board further finds there is no evidence the subject property sold establishing a different fair cash value than that on which the Board's decision was based. These findings are pursuant to and in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185). Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in pertinent part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a **residence occupied by the owner is situated**, such reduced assessment, **subject to equalization**, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the

Property Tax Appeal Board is reversed or modified upon review. [Emphasis added.]

Therefore, the Property Tax Appeal Board takes notice of its 2016 decision in Docket No. 16-07087.001-R-1 reducing the subject's 2016 assessment to \$87,000. The record further indicates that the subject property is an owner occupied dwelling and that the 2016, the 2017 and the 2018 tax years are within the same general assessment period. The Board takes judicial notice that in the 2017 and 2018 tax years there were equalization factors of 1.0075 and 1.0197, respectively, applied to the assessments of non-farm properties located in St. Clair Township. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision for the 2016 tax year or the decision of the Property Tax Appeal Board for the 2016 tax year was reversed or modified upon review. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted as the 2018 assessment properly reflects the Property Tax Appeal Board's decision for the 2016 tax year plus the application of the township equalization factors for 2017 and 2018 of 1.0075 and 1.0197, respectively. Thus, the Property Tax Appeal Board finds based upon the applicable provisions of the Property Tax Code that a reduction in the subject's assessment is not warranted.

In the alternative, the Property Tax Appeal Board has also examined the market value information submitted by the appellant and finds that it does not support a reduction in the assessed valuation of the subject property. The subject parcel has a substantially larger land area than two of the three comparables presented by the appellant; there no land size reported for the third comparable property. The subject dwelling of approximately 3,100 square feet is also larger than each of the comparables presented by the appellant. The subject property has a larger garage than each of the comparable properties. The Board thus finds after considering the appellant's comparable sales evidence, the appellant has failed to establish overvaluation by a preponderance of the evidence. When considering necessary adjustments to the comparables for differences when compared to the subject, subject's total equalized assessment reflecting an estimated market value of \$267,762 or \$86.37 per square foot of above-grade living area, land included is generally reflective of the property's market value as of the assessment date at issue. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is not 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: 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

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