



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

APPELLANT: Martha & Patrick Stoffel
DOCKET NO.: 18-03964.001-R-1
PARCEL NO.: 04-16.0-105-015

The parties of record before the Property Tax Appeal Board are Martha & Patrick Stoffel, the appellants; 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: \$13,796
IMPR.: \$48,915
TOTAL: \$62,711

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 exterior construction with 1,518 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a 440 square foot garage. The property has an approximately 10,643 square foot site and is located in O'Fallon, O'Fallon Township, St. Clair County.¹

The appellants contend assessment inequity with respect to both the land and the improvement as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis and property record cards of the subject and three equity comparables located from .4 of a mile to 1.1 miles from the subject property, two of which are located within the same subdivision as the subject. The comparables have sites that range in size from approximately 9,998 to 10,465

¹ The parties differ slightly as to the site size of the subject property. The Board finds this slight discrepancy will not impact the Board's decision in this appeal.

square feet of land area. The comparables are improved with one-story dwellings of frame exterior construction ranging in size from 1,518 to 1,680 square feet of living area. The dwellings were each built in 2004. Each comparable features a basement with finished area, one fireplace and a garage containing 336 or 440 square feet of living area. The comparables have equalized land assessments of \$13,782 or from \$1.32 to \$1.38 per square foot of land area. The comparables have equalized improvement assessments that range from \$51,934 to \$53,172 or from \$31.65 to \$35.03 per square foot of living area.² Based on this evidence, the appellants requested the subject's land assessment be reduced to \$13,346 or \$1.25 per square foot of land area using 10,643 square feet and the subject's improvement assessment be reduced to \$38,718 or \$25.81 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 \$62,711. The subject property has an improvement assessment of \$48,915 or \$32.22 per square foot of living area, using 1,518 square feet. The subject has a land assessment of 13,796 or \$1.30 per square foot of land area. The board of review disclosed the appellants filed an assessment complaint and appeared before the board of review upon proper notice for the 2018 tax year.

In support of its contention of the correct assessment, the board of review submitted a grid analysis and property record cards of the subject and five equity comparables located with the same assessment neighborhood as the subject. The comparables have sites that range in size from 9,980 to 10,700 square feet of land area. The comparables are improved with one-story dwellings of frame exterior construction ranging in size from 1,470 to 1,518 square feet of living area. The dwellings were each built in 2003. Each comparable features a basement with two having finished area, one fireplace and a garage ranging in size from 440 to 484 square feet of living area. The comparables have equalized land assessments ranging from \$13,760 to \$13,795 or from \$1.29 to \$1.46 per square foot of land area. The comparables have equalized improvement assessments that range from \$48,470 to \$60,337 or from \$31.93 to \$41.05 per square foot of living area. As part of its submission, the board of review provided sales data and real estate transfer declarations for comparables #1, #4 and #5.³

In an addendum, the board of review argued that the appellants' grid had errors and did not include sales information. The board of review provided an updated grid that reflects the sales information and corrected assessment price per square foot of improvement for the subject and each of the appellants' comparables.

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

Conclusion of Law

The appellants contend 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

² The appellants erroneously calculated the improvement assessment per-square-foot value of the subject and each of their comparables as shown in the grid analysis.

³ The Board finds the sales data provided by the board of review does not address the appellants' assessment inequity argument.

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

The record contains eight suggested equity comparables for the board's consideration. The Board gave less weight to the appellants' comparable #3 due to its distant location from the subject being more than 1 mile away.

With respect to the land assessment, the Board finds the best evidence of assessment equity to be the appellants' comparables #1 and #2, along with the five comparables submitted by the board of review due to their similar location and land area. These comparables have equalized land assessments ranging from \$1.29 to \$1.46 per square foot of land area. The subject property has an equalized land assessment of \$1.30 per square foot of land area, which is within the range established by the best comparables in the record on a square foot basis. Based on this record, the Board finds the appellants 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.

With respect to the improvement assessment, the Board gave less weight to board of review comparables #1, #4 and #5 as each lack a finished basement, unlike the subject's finished basement. The Board finds the best evidence of improvement assessment equity to be the appellants' comparables #1 and #2, along with board of review comparables #2 and #3. These properties were similar to the subject in location, dwelling size, design, age and features. The comparables have equalized improvement assessments ranging from \$53,170 to \$60,337 or from \$33.72 to \$41.05 per square foot of living area. The subject property has an equalized improvement assessment of \$48,915 or \$32.61 per square foot of living area, which is below the range established by the best comparables in the record. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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:

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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