



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

APPELLANT: Thies Terry
DOCKET NO.: 18-05841.001-R-1
PARCEL NO.: 03-33.0-301-001

The parties of record before the Property Tax Appeal Board are Thies Terry, 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: \$890
IMPR.: \$0
TOTAL: \$890

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 vacant parcel containing .63 acres of land area that is located in Fairview Heights, Caseyville Township, St. Clair County.¹ The appellant asserts the subject property is not a buildable lot, has no street access, has a spill-way and dam, is the old Black Eagle mine and dame in the 1860's and is in the 100 year flood plain.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables that are located from 1.7 to 3.0 miles from the subject. The properties range in size from 1.9 to 9.0 acres of land area and have assessments of \$1 or \$321. The appellant asserts the properties are dams and spillways for lakes that are from 15 to 100 years old.

Based on this evidence the appellant requested the subject's assessment be reduced to \$65.

¹ The Board finds the subject has .63 acres of land based on the supporting evidence submitted by the parties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$890.

As to the appellant's comparables, the board of review asserted the properties are platted and valued as "common elements", unlike the subject. The board of review submitted supporting evidence revealing the appellant's comparables are owned by the Lake Lorraine Lake Owners Association, the Wes Lake Association, the Fairwood Lake Owners Association Inc. and the Woodfield Lake Estates Association.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables that are located either "bordering" or within the "same sub" as the subject. Two of the properties have improvements. The properties range in size from .24 to 65.52 acres of land area and have land assessments ranging from \$382 to \$35,937. Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal critiquing the board of review's comparables but did not refute the board of review's contention that the appellant's comparables are platted and valued as "common elements", unlike the subject.

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.

The parties submitted a total of nine equity comparables for the Board's consideration, none of which are classified as having a vacant rural use, like the subject. Nevertheless, the Board gives less weight to the appellant's comparables due to their being platted and valued as "common elements", unlike the subject, which the appellant did not refute under rebuttal. In addition, the appellant's comparable #1 is not located within the same township as the subject. The Board also gives less weight to the board of review's comparables #1 and #3, as they are improved with dwellings, unlike the subject. In addition, the board of review's comparable #1 contains 65.52 acres of land area, when compared to the subject's .63 acres of land area. Therefore, the Board finds the most similar comparables are the board of review's comparables #2 and #4, even though they are classified as having a vacant residential use, unlike the subject's vacant rural use. These comparables have either .24 or .58 acres of land area and have assessments of either \$382 or \$21,529. The subject's .63 acres of land area has an assessment of \$890, which falls between the assessments of the best comparables in the record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject is 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: September 21, 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

Thies Terry
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