



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

APPELLANT: Terry Thies  
DOCKET NO.: 18-05898.001-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 **a reduction** 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:** \$13,144  
**IMPR.:** \$54,106  
**TOTAL:** \$67,250

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 2017 final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 of frame with brick trim exterior construction containing 2,016 square feet of living area.<sup>1</sup> The dwelling was built in 2007. Features of the home include a full unfinished basement with walk-out feature, central air conditioning, a fireplace and an attached two-car garage containing 528 square feet of building area. The property has an approximately 11,558 square foot site and is located in Fairview Heights, Caseyville Township, St. Clair County.

The appellant contends assessment inequity as the basis of the appeal concerning both the land and improvement assessments. In support of these arguments, the appellant submitted a grid analysis with information on four equity comparables located in close proximity to the subject. The comparable parcels range in size from 11,914 to 21,211 square feet of land area and have

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<sup>1</sup> All descriptive data of the subject has been drawn from the appellant's evidence in the absence of data from the board of review.

land assessments ranging from \$11,503 to \$17,792 or from \$.54 to \$1.14 per square foot of land area.

The parcels are each improved with one-story dwellings of frame and brick trim exterior construction. The homes range in age from 6 to 15 years old and range in size from 1,843 to 2,081 square feet of living area. Each comparable has a full unfinished basement, central air conditioning, a fireplace and either a two-car or a three-car garage ranging in size from 575 to 987 square feet of building area. The comparables have improvement assessments ranging from \$11,503 to \$17,792 or from \$25.69 to \$30.56 per square foot of living area.

The appellant reported the final decision of the board of review indicating the property has a total assessment of \$84,724 consisting of a land assessment of \$13,515 or \$1.17 per square foot of land area and an improvement assessment of \$71,209 or \$35.32 per square foot of living area.

Based on the foregoing evidence, the appellant requested the subject's land assessment be reduced to \$13,144 or \$1.13 per square foot of land area and an improvement assessment of \$54,106 or \$26.84 per square foot of living area.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by a letter issued on June 3, 2021.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal concerning both the land and improvement assessments. 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.

The Board finds the only evidence of assessment equity to be the appellant's comparables.

As to the land inequity argument, the Board gave less weight to the appellant's comparables #3 and #4 due to their substantially larger land sizes when compared to the subject's land size. Most weight was given to the appellant's comparables #1 and #2 which are most similar in size to the subject parcel, and each has a land assessment of \$1.14 per square foot of land area which is slightly below the subject's land assessment of \$1.17 per square foot of land area. Based on this record and limited evidence, the Board finds that a reduction in the subject's land assessment is justified

As to the improvement inequity argument, the appellant submitted four comparables for the Board's consideration. The Board gave less weight to appellant's comparables #2 and #3 due to their dissimilar ages when compared to the subject. The Board gave most weight to appellant's

comparables #1 and #4 as they are most similar to the subject in location, dwelling size, design, age and several features. These comparables have improvement assessments of \$49,454 and \$56,383 or of \$25.69 and \$27.09 per square foot of living area, respectively. The subject property has an improvement assessment of \$71,209 or \$35.32 per square foot of living area which is higher than the appellant's two best comparables in this record. The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). The Board has examined the evidence submitted by the appellant and finds that a reduction in the assessed valuation of the subject property commensurate with the appellant's request is 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: October 19, 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

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