



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

APPELLANT: Terry Thies  
DOCKET NO.: 19-02007.001-R-1  
PARCEL NO.: 03-33.0-407-023

The parties of record before the Property Tax Appeal Board are Terry Thies, the appellant(s); 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:** \$12,000  
**IMPR.:** \$58,600  
**TOTAL:** \$70,600

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 2019 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 and masonry construction with 2,094 square feet of living area. The dwelling was constructed in 2018. Features of the home include a full basement, central air conditioning, a fireplace and an 826 square foot garage. The property has a 21,000 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. In support of this argument the appellant submitted information on four land comparable properties and three improvement comparable properties. The land comparables were located in close proximity to the subject. The comparables had lots ranging in size from 17,424 to 85,377 square feet of land area and had land assessments ranging from \$9,174 to \$27,244 or from \$.32 to \$.54 per square foot of land area.

The improvement comparables were also located in close proximity to the subject and were one-story dwellings of frame and masonry construction that ranged in size from 1,925 to 2,081 square feet of living area. The homes were built between 2006 and 2018. The comparables had other features with varying degrees of similarity to the subject. The comparables had improvement assessments ranging from \$51,317 to \$58,235 or from \$26.66 to \$28.20 per square foot of living area.

Based on this evidence the appellant requested a reduction in the subject's total assessment to \$64,000. The request would lower the subject's land assessment to \$12,000 or \$.57 per square foot of land area and the subject's improvement assessment to \$52,000 or \$24.83 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 \$98,884. The subject property has a land assessment of \$21,322 or \$1.02 per square foot of land area and an improvement assessment of \$77,562 or \$37.04 per square foot of living area.

In support of its contention of the correct assessment the board of review argued, "THE ST CLAIR COUNTY BOARD OF REVIEW WILL NOT STIPULATE APPELLANT WAS A NO SHOW FOR THE HEARING WITH THE BOARD."

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter regarding the board of review's response to the appellant's complaint, the Board finds that, since the board of review did not dismiss the appellant's complaint at the county level and instead sent the appellant a final decision with a "No Change", the appellant had appeal rights at the state level. Section 16-160 of the Code provides in part:

In any appeal where the board of review or board of appeals has given written notice of the hearing to the taxpayer 30 days before the hearing, failure to appear at the board of review or board of appeals hearing shall be grounds for dismissal of the appeal unless a continuance is granted to the taxpayer. If an appeal is dismissed for failure to appear at a board of review or board of appeals hearing, the Property Tax Appeal Board shall have no jurisdiction to hear any subsequent appeal on that taxpayer's complaint.

In addition, the board of review failed to follow Section 1910.40(a) Board of Review Response to Petition, of the rules of the Property Tax Appeal Board which states:

a) Upon receipt of the completed petition from the contesting party, the Clerk of the Property Tax Appeal Board shall notify the board of review of the filing of the appeal. Upon notification of the filing of the appeal, the board of review shall submit its completed Board of Review Notes on Appeal disclosing the final assessment of the subject property. The Board of Review Notes on Appeal shall also reflect the application of a local township equalization factor when applicable. **The board of review shall also submit a copy of the property record card of the subject property.** The property record card should contain, if possible, a schematic drawing of all structural improvements to the land, a completed cost analysis, and **an indication of the basis of the land value.** The Board of Review Notes on Appeal and all written and documentary evidence supporting the board of review's position must be submitted to the Property Tax Appeal Board within 90 days after the date of the notice of the filing of an appeal unless the board of review objects to the jurisdiction of the Property Tax Appeal Board over the assessment appeal. Due to the board of review's failure to submit the subject's Property Record Card (PRC) or any evidence as to how the subject's assessments were calculated, the Board finds the subject's 2018 assessments are not supported.

As to the subject's land assessment, the Board finds the appellant submitted four land comparables for the Board's consideration. The Board gave less weight to the appellant's land comparables #1 and #4, due to their significantly larger sizes when compared to the subject. The Board finds the appellant's remaining land comparables were most similar to the subject in location and size. These comparables had land assessments of \$9,174 and \$13,523 or \$.53 and \$.32 per square foot of land area, respectively. The subject's land assessment of \$21,322 or \$1.02 per square foot of land area falls above the land assessments of the best land comparables in this record and is not supported.

As to the subject's improvement assessment, the Board finds the appellant submitted three improvement comparables for the Board's consideration. The Board finds the comparables were similar to the subject in location, style, size and features, however, two of the comparables were considerably older than the subject. Nevertheless, the appellant's improvement comparables had improvement assessments ranging from \$51,317 to \$58,235 or from \$26.66 to \$28.20 per square foot of living area. The subject's improvement assessment of \$77,562 or \$37.04 per square foot of living area falls above the range established by the only improvement comparables in this record on both a total improvement assessment basis and also on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is not supported. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's land and improvements were inequitably assessed and a reduction in the subject's assessment 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: April 20, 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 Court  
Fairview Heights, IL 62208

COUNTY

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