



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

APPELLANT: Terry Thies
DOCKET NO.: 19-02008.001-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: \$13,650
IMPR.: \$51,106
TOTAL: \$64,756

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 is improved with a one-story dwelling of frame with brick trim exterior construction containing 2,016 square feet of living area.¹ 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 the improvement assessment. In support of this argument, the appellant submitted a grid analysis along with property printouts. The grid displays information on five equity comparables located within 1/3 of a mile from the subject. The comparables consist of one-story dwellings of frame

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

and masonry exterior construction. The data sheets reveal the comparables were built between 2002 and 2007. The homes range in size from 1,880 to 2,081 square feet of living area with full basements. Each dwelling has a fireplace and either a two-car or a three-car garage ranging in size from 400 to 987 square feet of building area. The comparables have improvement assessments ranging from \$44,346 to \$58,235 or from \$23.00 to \$27.98 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$51,106 or \$25.35 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 \$85,061. The subject property has an equalized improvement assessment of \$71,411 or \$35.42 per square foot of living area. In support of its contention of the correct assessment the board of review reported that it would not stipulate in this appeal and asserted that the appellant "was a no show" at the 2019 hearing with the board of review.

Conclusion of Law

As an initial matter regarding the board of review's response to the appellant's appeal, the Board finds that, since the board of review failed to properly dismiss the appellant's complaint at the county level and instead simply sent the appellant a final decision with a "No Change," more specifically stated as "No Show Denied No Action Taken," the appellant had appeal rights at the state level. Section 16-160 of the Code provides in pertinent 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. (35 ILCS 200/16-160) [Emphasis added.]

In addition, the board of review failed to follow Section 1910.40(a) (86 Ill.Admin.Code §1910.40(a)) concerning the Board of Review's Response to Petition as set forth in 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.

In this proceeding, the taxpayer contends assessment inequity as the basis of the appeal concerning the improvement assessment. 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). In the absence of any contradictory evidence, the Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best and only evidence of assessment equity to be the appellant's comparables with present varying degrees of similarity to the subject in age, size and several features. These comparables had improvement assessments that ranged from \$44,346 to \$58,235 or from \$23.00 to \$27.98 per square foot of living area. The subject's equalized improvement assessment of \$71,411 or \$35.42 per square foot of living area falls above the range established by the only comparables in this record. Based on this limited record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment commensurate with the appellant's request is justified.²

² The appellant's appeal petition did not report the equalized assessments applied to the subject property as depicted in the final column on the Notice of Final Decision on Assessed Value issued by the St. Clair County Board of Review depicting a land assessment of \$13,650 and an improvement assessment of \$71,411.

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

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