



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

APPELLANT: Adam Thies
DOCKET NO.: 19-02022.001-R-1
PARCEL NO.: 03-33.0-302-001

The parties of record before the Property Tax Appeal Board are Adam 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 **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: \$21,682
IMPR.: \$62,074
TOTAL: \$83,756

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 consists of a one-story dwelling of brick and frame construction with 1,900 square feet of living area. The dwelling was constructed in 2012. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 575 square foot garage. The property has a 21,211 square foot site and is located in Fairview Heights, Caseyville Township, St. Clair County.¹

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three comparable properties that were located in close proximity to the subject. The comparables had lots ranging in size from 11,914 to 18,216 square feet of land area that were improved with one-story dwellings of brick and frame construction that ranged in size from 1,925 to 2,081 square feet of living area. The homes were

¹ The parties differ slightly as to the size of the subject's lot and the age of the subject's dwelling; however, the Board finds the discrepancies will not impact its decision for this appeal.

built between 2005 and 2018. The comparables had other features with varying degrees of similarity to the subject. The comparables had and had land assessments ranging from \$10,223 to \$18,479 or from \$.84 to \$1.17 per square foot of land area and improvement assessments ranging from \$51,317 to \$58,235 or from \$26.65 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 \$65,200. The request would lower the subject's land assessment to \$15,800 or \$.74 per square foot of land area and the subject's improvement assessment to \$49,400 or \$26.00 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 \$83,756. The subject property has a land assessment of \$21,682 or \$1.02 per square foot of land area and an improvement assessment of \$62,074 or \$32.67 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparable properties, one of which was also submitted by the appellant, that were located in close proximity to the subject. The comparables had lots ranging in size from 12,023 to 42,772 square feet of land area that were improved with one-story dwellings of brick and frame construction that ranged in size from 1,949 to 2,225 square feet of living area. The homes were built in either 2008 or 2018. The comparables had other features with varying degrees of similarity to the subject. The comparables had and had land assessments ranging from \$10,223 to \$21,682 or from \$.32 to \$1.80 per square foot of land area and improvement assessments ranging from \$54,973 to \$104,485 or from \$28.21 to \$46.96 per square foot of living area. The board of review's comparable grid disclosed that the parties' common comparable had a prorated assessment for 2019.

The board of review also submitted a letter analyzing sales data related to the appellant's comparables, as well as the board of review's comparables, which the Board finds does not address the assessment inequity argument brought by the appellant.

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 five comparables for the Board's consideration. As to the subject's land assessment, the Board gave less weight to the parties' common comparable due to its prorated assessment for the 2019 tax year. The Board finds the parties' remaining land comparables were similar to the subject in location but were dissimilar in size, when compared to the subject. Nevertheless, these comparables had land assessments ranging from \$13,523 to

\$21,682 or from \$.32 to \$1.80 per square foot of land area. The subject's land assessment of \$21,682 or \$1.02 per square foot of land area falls within the range established by the best land comparables in this record and is supported.

As to the subject's improvement assessment, the Board gave less weight to the parties' common comparable due to its prorated improvement assessment for the 2019 tax year. The Board finds the parties' remaining comparables were similar to the subject in location, style, age, size and features. These best improvement comparables had improvement assessments ranging from \$51,317 to \$104,485 or from \$26.65 to \$46.96 per square foot of living area. The subject's improvement assessment of \$62,074 or \$32.67 per square foot of living area falls within the range established by the best improvement comparables in this record and is supported. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land or improvements were inequitably assessed and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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

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