



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

APPELLANT: Richard & Jacqueline Burwitz  
DOCKET NO.: 19-02028.001-R-1  
PARCEL NO.: 08-03.0-403-025

The parties of record before the Property Tax Appeal Board are Richard & Jacqueline Burwitz, the appellants; 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:** \$34,450  
**IMPR.:** \$146,160  
**TOTAL:** \$180,610

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from an equalization 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 after notice of application of a township equalization factor. The Property Tax Appeal Board finds that it has limited jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a two-story dwelling of brick exterior construction with 4,000 square feet of living area. The dwelling is 15 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 4-car garage. The subject's improvements include an inground swimming pool and a covered deck. The property has a one-acre site and is located in Swansea, St. Clair Township, St. Clair County.

The appellants' appeal is based on both overvaluation and assessment inequity with respect to both the land and improvement assessments.

In support of both the overvaluation and inequity arguments, the appellants submitted information on four comparable properties, three of which have sales. Three of the comparables are located in the same subdivision as the subject and comparable #4 is located in a neighboring

subdivision. The comparables have varying degrees of similarity to the subject in location, age, dwelling size and features. Comparables #1, #2 and #3 sold from May 2019 to January 2020 for prices ranging from \$415,000 to \$525,000 or from \$103.75 to \$131.25 per square foot of living area, land included. The comparables have land assessments that range from \$15,018 to \$30,490 or from \$0.10 to \$0.70 per square foot of land area and improvement assessments that range from \$103,810 to \$138,358 or from \$25.95 to \$34.75 per square foot of living area

Based on this evidence, the appellants requested the subject's total assessment be reduced to \$160,000 with a land assessment of \$30,000 or \$0.69 per square foot of land area and an improvement assessment of \$130,000 or \$32.50 per square foot of living area. The requested assessment reflects a total market value of \$480,048 or \$120.01 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$185,342. The subject's assessment reflects a market value of \$554,584 or \$138.65 per square foot of living area, including land, when applying the 2019 three year median average level of assessment for St. Clair County of 33.42% as determined by the Illinois Department of Revenue.

The board of review offered to remove the 2019 multiplier of 1.0262 from the subject's 2019 assessment, resulting in a total assessment of \$180,610. The appellants were notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The appellants responded to the Property Tax Appeal Board by the established deadline rejecting the board of review's proposed assessment, arguing that even with this reduction the subject's assessment would still be "significantly higher" than comparable properties submitted and respectfully requested the comparable evidence be re-evaluated.

### **Conclusion of Law**

The appellants contend the subject property was overvalued and inequitably assessed. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the evidence in this record supports a reduction in the subject's assessment. However, the record indicates that the appellants did not file a complaint with the board of review but appealed the subject's assessment directly to the Property Tax Appeal Board after notice of the application of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board may grant is limited. Section 1910.60(a) of the rules of the Property Tax Appeal Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is

limited to the amount of the increase caused by the application of the township equalization factor. 86 Ill.Admin.Code §1910.60(a).

Additionally, section 16-180 of the Property Tax Code (35 ILCS 200/16-180) provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor. (35 ILCS 200/16-180).

These provisions mean that when a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill.App.3d 745, 753 (4<sup>th</sup> Dist. 1999). Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is supported. However, the reduction is limited to the increase in the assessment caused by the application of the equalization factor. Thus, the Board finds a reduction in the subject's assessed valuation commensurate with the board of review's proposal is correct.

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: February 15, 2022



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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