



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

APPELLANT: Paul and Karen Blum  
DOCKET NO.: 19-02170.001-R-1  
PARCEL NO.: 03-09.0-104-054

The parties of record before the Property Tax Appeal Board are Paul and Karen Blum, 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 ***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:** \$16,873  
**IMPR.:** \$62,659  
**TOTAL:** \$79,532

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 1,632 square feet of living area. The dwelling was constructed in 2018. Features of the home include a full partially finished basement, central air conditioning, a 546 square foot attached garage and a shed. The property has a 13,939 square foot site and is located in Caseyville, Caseyville Township, St. Clair County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted assessment information on six equity comparables that were located in close proximity to the subject. The comparables had lots with 7,405 or 13,939 square feet of land area that were improved with one-story dwellings of frame and masonry construction. The homes ranged in size from 1,585 to 2,041 square feet of living area and were built between 2017 and 2019. The comparables had full partially finished basements, central air conditioning and garages ranging in size from 420 to 658 square feet of building area. Five

comparables had a fireplace. The comparables had other features with varying degrees of similarity to the subject. The comparables had land assessments ranging from \$10,387 to \$16,873 or from \$1.21 to \$1.88 per square foot of land area and improvement assessments ranging from \$49,915 to \$59,051 or from \$24.46 to \$35.33 per square foot of living area.

The appellants' equity grid also included four vacant land sales, each with 7,405 square feet of land area, that occurred from November 2018 to August 2019 and sold for \$38,500. The appellants' evidence included a letter disclosing the analysis that the appellants used to support their assessment reduction requests.

Based on this evidence the appellants requested that the subject's land assessment be reduced to \$12,270 or \$.88 per square foot of land area and the subject's improvement assessment be reduced to \$39,919 or \$24.46 per square foot of living area, which would lower the subject's total assessment to \$52,189.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$79,532. The subject property has a land assessment of \$16,873 or \$1.21 per square foot of land area and an improvement assessment of \$62,659 or \$38.39 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables, two of which were also submitted by the appellants, that were located in close proximity to the subject. The comparables had lots ranging in size from 7,405 to 9,583 square feet of land area that were improved with one-story dwellings of frame or frame and masonry construction. The homes ranged in size from 1,484 to 1,884 square feet of living area and were built in 2017 or 2018. The comparables had full basements, two of which were partially finished, central air conditioning, a fireplace and garages ranging in size from 420 to 690 square feet of building area. The comparables had other features with varying degrees of similarity to the subject. The comparables had land assessments ranging from \$11,767 to \$14,192 or from \$1.48 to \$1.59 per square foot of land area and improvement assessments ranging from \$56,212 to \$79,986 or from \$33.74 to \$42.45 per square foot of living area.

The board of review's evidence included a letter critiquing the appellants' submission.

Based on this evidence the board of review requested confirmation of the subject's assessments.

### **Conclusion of Law**

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As to the subject's land assessment, the parties submitted a total of eight equity comparables for the Board's consideration. The Board finds the parties' comparables were all similar to the subject in location, however, all but the appellants' comparable #4 were significantly smaller than the subject. Nevertheless, the comparables had lots ranging in size from 7,405 to 13,939 square feet of land area and had land assessments ranging from \$10,387 to \$16,873 or from \$1.21 to \$1.88 per square foot of land area. The subject's 13,939 square foot lot has a land assessment of \$16,873 or \$1.21 per square foot of land area, which falls within the range established by the land comparables in this record. Furthermore, the appellants' comparable #4, which has the same size lot as the subject, has a land assessment identical to that of the subject. Therefore, the Board finds the subject's land assessment is equitably assessed and no reduction in the subject's land assessment is justified.

As to the subject's improvement assessment, the Board gave less weight to the appellants' comparable #4 due to its considerably larger size, when compared to the subject. The Board finds the parties' remaining comparables were most similar to the subject in location, style, age, size and most features. These comparables had improvement assessments ranging from \$55,605 to \$79,986 or from \$33.55 to \$42.45 per square foot of living area. The subject's improvement assessment of \$62,659 or \$38.39 per square foot of living area falls within the range established by the best improvement comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is equitably assessed. Based on this record the Board finds the appellants 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 based on assessment uniformity is not justified.

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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