



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

APPELLANT: The Park Street North Land Trust 4119
DOCKET NO.: 20-06893.001-R-1
PARCEL NO.: 08-08.0-303-023

The parties of record before the Property Tax Appeal Board are The Park Street North Land Trust 4119, 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: \$2,763
IMPR.: \$12,096
TOTAL: \$14,859

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 2020 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 masonry exterior construction with 864 square feet of living area. The dwelling was constructed in 1955 and is approximately 65 years old. Features of the home include a concrete slab foundation, central air conditioning and a 240 square foot garage. The property has an approximately 6,578 square foot site and is located in Belleville, Belleville Township, St. Clair County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with one-story dwellings of masonry exterior construction that range in size from 925 to 1,138 square feet of living area and are each 64 years old. Each comparable has a concrete slab foundation and central air conditioning and one home has a fireplace. Two comparables have a carport with 200 or 408 square feet of area and one comparable has a 320

square foot garage. The comparables have improvement assessments that range from \$13,007 to \$20,413 or from \$13.23 to \$17.94 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$12,096 or \$14.00 per square foot of living area.

The appellant submitted a copy of the Notice of Final Decision on Assessed Value by the Board of Review disclosing a total equalized assessment for the subject of \$17,628. The subject has an improvement assessment of \$14,830 or \$17.16 per square foot of living area. The board of review submitted its "Board of Review Notes on Appeal" indicating it was willing to stipulate to a land assessment of \$2,763 and an improvement assessment of \$14,644 for a total assessment of \$17,407. The appellant was sent a 30-day stipulation letter with this offer from the board of review. The board of review submitted no further evidence.

In rebuttal, the appellant agreed with the board of review's land assessment value of \$2,763 but rejected its \$14,644 improvement assessment offer. The appellant explained its photograph of comparable #2 shows a vacant lot due to the improvement being destroyed by fire. The appellant submitted new evidence associated with the purchase of a property five blocks from the subject which was not previously submitted by the appellant. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code 1910.66(c))

Pursuant to this rule, the Property Tax Appeal Board finds that the additional comparable submitted by the appellant is improper rebuttal evidence and will not be considered by the Board in its determination of the correct assessment.

Conclusion of Law

The appellant 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.

The Board finds the only evidence of assessment equity to be the appellant's three comparables which are similar to the subject in location, age, design, dwelling size and other features. These comparables have improvement assessments that range from \$13,007 to \$20,413 or from \$13.23 to \$17.94 per square foot of living area. Comparable #2 is most similar to the subject in dwelling size and has an improvement assessment of \$14.06 per square foot of living area. The subject's improvement assessment of \$14,644 or \$16.95 per square foot of living area falls within the range established by the only comparables in this record. However, after considering appropriate

adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment, commensurate with the request, is justified.

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

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: January 17, 2023



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

The Park Street North Land Trust 4119
5720 N Belt West
Suite 20-136
Belleville, IL 62226

COUNTY

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