



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

APPELLANT: Edward Pope Jr. & Marjorie Pope
DOCKET NO.: 20-07039.001-R-1
PARCEL NO.: 09-08.0-403-004

The parties of record before the Property Tax Appeal Board are Edward Pope Jr. & Marjorie Pope, 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: \$20,535
IMPR.: \$56,789
TOTAL: \$77,324

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 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 brick exterior construction with 1,783 square feet of living area. The dwelling was constructed in 1988 and is approximately 33 years old. Features of the home include a crawl space foundation, central air conditioning, a fireplace, an attached 994 square foot garage and a 576 square foot detached garage. The property has a 130,826 square foot site size and is located in Belleville, Shiloh Valley Township, St. Clair County.

The appellants contend assessment inequity, with respect to both the land and improvement assessments, as the basis of the appeal. In support of this argument, the appellants submitted a grid analysis, photographs and property record cards on the subject and four equity comparables located in different assessment neighborhood codes than the subject and from 2 blocks to 2 miles from the subject property. The comparables have sites that range in size from 20,250 to 135,476 square feet of land area and are improved with one-story dwellings of brick or brick and frame

exterior construction that range in size from 2,109 to 2,491 square feet of living area. The homes range in age from 21 to 33 years old. Each comparable has a crawl space foundation, central air conditioning and a garage ranging in size from 736 to 852 square feet of building area. Three comparables each have one fireplace. The comparables have land assessments that range from \$11,806 to \$14,839 or from \$0.11 to \$0.63 per square foot of land area. The comparables have improvement assessments that range from \$58,418 to \$63,748 or from \$25.29 to \$27.82 per square foot of living area. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$61,844 with a land assessment of \$14,800 or \$0.11 per square foot of land area and an improvement assessment of \$47,044 or \$26.38 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 \$79,204. The subject has a land assessment of \$20,535 or \$0.16 per square foot of land area and an improvement assessment of \$58,669 or \$32.90 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis, photographs, property record cards and PTAX-203 Real Estate Transfer Declarations for three properties including both comparable sales and equity information. Since comparable sales information is not responsive to the appellants' inequity argument, this information shall not be further analyzed or discussed. One of the three equity comparables is located in the same subdivision as the subject property and all of the comparables are located from next door to 2 blocks from the subject. The comparables have varying degrees of similarity to the in location, age, design, dwelling size, site size and other features. The comparables have land assessments that range from \$13,361 to \$26,123 or from \$0.14 to \$0.55 per square foot of land area and improvement assessments that range from \$67,135 to \$107,016 or from \$31.41 to \$42.60 per square foot of living area. Based on this evidence, the board of review requested no reduction in the subject's assessment and further asserted the subject property is under assessed.

In rebuttal, the appellants contended that the board of review's evidence was not timely filed. The Board finds that on September 15, 2021 the Property Tax Appeal Board mailed the board of review written notification of its 60-day final extension. The board of review's evidence needed to be filed on or before November 15, 2021. The board of review's evidence submission is postmarked November 19, 2021 and therefore is considered untimely and shall not be considered in this appeal.

Despite the objection to the timeliness of the board of review submission, the appellants further argued that their comparable properties are one-story homes with a crawl space foundation like the subject and are more similar than the comparable properties submitted by the board of review. The appellants stated the comparables submitted by the board of review are three different properties than the board of review used at the appellants' board of review hearing. Lastly, the appellants listed differences between the board of review comparables and the subject property contending that all of the county comparable properties were larger and newer than the subject property.

Conclusion of Law

The appellants 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 met this burden of proof and a reduction in the subject's assessment is warranted.

Initially, the Board finds the only comparables timely submitted were the appellants.

With respect to the equity argument for the subject's land assessment, the Board finds the appellants' comparables have varying degrees of similarity to the subject's site size. The appellants' land comparables have land assessments that range from \$11,806 to \$14,839 or from \$0.11 to \$0.63 per square foot of land area, respectively. The subject property has a land assessment of \$20,535 or \$0.16 per square foot of land area which falls within the range established by the appellants' land comparables. After considering adjustments to the best land comparables for differences from the subject, the Board finds a reduction in the subject's land assessment is not supported.

With respect to the subject's improvement assessment, the Board gives less weight to the appellants' comparables #1 and #3 which are less similar to the subject in dwelling size and/or located less proximate to the subject than other comparables in the record. The Board finds the best evidence of improvement assessment equity to be the appellants' comparables #2 and #4 which are more similar to the subject in location, design, foundation type and other features, although these two properties are newer in age and have larger dwelling sizes when compared to the subject suggesting downward adjustments are necessary to make them more equivalent to the subject. These two best comparables had improvement assessments of \$58,670 and \$59,534 or for \$27.82 and \$26.84 per square foot of living area, respectively. The subject's improvement assessment of \$58,669 or \$32.90 per square foot of living area falls just below the two best comparables in this record on an overall assessment basis and above the two best comparables on a per square foot basis. After considering adjustments to the comparables for differences from the subject, such as age, dwelling size and garage capacity, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment 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



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:

November 22, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Edward Pope Jr. & Marjorie Pope
521 Shiloh Station Road
Belleville, IL 62221

COUNTY

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