



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

APPELLANT: Terry Thies
DOCKET NO.: 20-07149.001-R-1
PARCEL NO.: 03-33.0-407-023

The parties of record before the Property Tax Appeal Board are Terry 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 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: \$12,432
IMPR.: \$60,710
TOTAL: \$73,142

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 frame and masonry construction with 2,094 square feet of living area. The dwelling was constructed in 2018. Features of the home include a full basement with finished area, central air conditioning, a fireplace and an 826 square foot garage. The property has a 21,000 square foot site and is located in Fairview Heights, Caseyville Township, St. Clair County.

The appellant contends assessment inequity with respect to both land and improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in very close proximity to the subject property. The homes are either 1 or 13 years old. The comparables are improved with 1-story dwellings ranging in size from 1,925 to 2,081 square feet of living area. The homes each feature a basement, three with finished area. The comparables also each have central air conditioning, a fireplace, and a garage ranging in size from 550 to 987 square feet of building area. The comparables have lots ranging in size

from 10,597 to 18,216 square feet of land area and have land assessments ranging from \$9,174 to \$18,479 or from \$.52 to \$1.18 per square foot of land area. The comparables have improvement assessments ranging from \$51,317 to \$75,427 or from \$33.95 to \$43.29 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$70,600.¹ The request would lower the subject's land assessment to \$12,000 or \$.57 per square foot of land area and the subject's improvement assessment to \$58,600 or \$27.98 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 \$102,444.² The subject property has a land assessment of \$22,090 or \$1.05 per square foot of land area and an improvement assessment of \$80,354 or \$38.37 per square foot of living area. The board of review also included evidence that a certificate of error was issued for the tax year 2020 reducing the subject's land assessment to \$12,432 and improvement assessment to \$60,710 for a total assessment of \$73,142. The certificate of error was issued following a decision by the Property Tax Appeal Board for the prior year lowering the subject's total assessment to \$70,600 based on the evidence presented in the record. The board of review then applied the township equalization factor of 1.036 to arrive at the corrected 2020 tax year total assessment of \$73,142.³

In support of the correct assessment, the board of review submitted a grid analysis with data on four equity comparables located on the same street as the subject property. The comparables have lots of either 12,197 or 42,689 and are improved with 1-story homes or frame and masonry exteriors ranging in size from 1,751 to 2,225 square feet of living area. The homes were built from 2008 to 2019 and each home features an unfinished basement, central air conditioning, and an attached garage ranging in size from 796 to 1,078 square feet of building area. The comparables have land assessments ranging from \$14,010 to \$15,422 or from \$.33 to \$1.26 per square foot of land area. The comparables have improvement assessments ranging from \$73,616 to \$108,246 or from \$39.70 to 48.65 per square foot of living area. The board of review also submitted a copy of the Final Administrative Decision of the Property Tax Appeal Board for the prior year reflecting a reduction in the subject's land assessment to \$12,000 and improvement assessment to \$58,600 for a total assessment of \$70,600.

In rebuttal, the appellant submitted an amended Residential Appeal form, a copy of the prior year decision by the PTAB, a copy of the final decision by the Ct. Clair County Board of Review for the 2019 and 2020 tax years, and a copy of the evidence submitted along with the 2019 tax year appeal consisting of additional comparable properties. The Board finds that the evidence

¹ The appellant originally filed a Residential Appeal form seeking a reduction to the subject's total assessment of \$80,550 but subsequently filed an amended Residential Appeal form.

² This amount is prior to the issuance of a Certificate of Error by the board of review which lowered the subject's land and improvement assessments.

³ Although the board of review essentially applied the "rollover" provision as described in section 16-185 of the Property Tax Code (35 ILCS 200/16-185), this case does not meet all the requirements of said statute as the board of review indicated that tax year 2020 is the beginning of the new general assessment cycle for St. Clair County and, thus, 2019 and 2020 do not fall within the same general assessment cycle as mandated by the aforementioned statute.

submitted in support of the 2019 tax year appeal will not be considered as this is new evidence in rebuttal and not responsive to the board of review's submission and, therefore, is in violation of Section 1910.69(c) of the Rules of the Property Tax Appeal Board which states that "[r]ebuttal evidence shall not consist of new evidence such as an appraisal **or newly discovered comparable properties.**"

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

The evidence in the record reveals that the total assessment for the subject property prior to the issuance of a certificate of error was \$102,444 with the subject having a land assessment of \$22,090 or \$1.05 per square foot of land area and an improvement assessment of \$80,354 or \$38.37 per square foot of living area. The evidence also reveals that the board of review issued a certificate of error for the tax year 2020, wherein the subject's total assessment was reduced to \$73,142 with a reduction in the land assessment to \$12,432 and improvement assessment to \$60,710. The evidence further reveals that the subject's reduced land and improvement assessments are consistent with the final decision of the Property Tax Appeal Board for the prior year plus the application of the township equalization factor. For the 2020 tax year, the board of review applied the township equalization factor of 1.036 to the prior decision of the PTAB to arrive at the reduced (corrected) 2020 tax year assessment of \$73,142 or \$12,432 for land and \$60,710 for improvement assessments.

The record also contains a total of nine equity comparables submitted by the parties in support of their positions before the Property Tax Appeal Board. The Board gave less weight to board of review comparable #1 and appellant's comparable #4 as these comparables appear to be outliers based on their significantly higher improvement assessment and/or significantly lower land assessments relative to the remaining comparables in the record. The Board finds the remaining comparables to be similar to the subject in location, dwelling design, age, dwelling size and most features. However, several comparables differ from subject in land size which necessitates adjustments to the comparables to make them more equivalent to the subject. The best comparables in this record have land assessments ranging from \$12,160 to \$18,479 or from \$1.01 to \$1.26 per square foot of land area, and improvement assessments ranging from \$51,317 to \$77,368 or from \$33.95 to \$42.04 per square foot of living area. The subject's reduced assessment after the issuance of certificate of error of \$73,142 with the land assessment of \$12,432 and improvement assessment of \$60,710 falls within the range established by the best equity comparables in this record.

Based on this record, the Board finds that a reduction in the subject's total assessment consistent with the amount after the issuance of the certificate of error by the board of review is supported

by the best comparables in this record. The reduced amount by the board of review is further supported by the Final Administrative Decision of the Property Tax Appeal Board for the prior year plus the application of the township equalization factor. Based on this record, the Board finds that the appellant established by clear and convincing evidence that the subject dwelling was inequitably assessed and, therefore, a reduction in the subject's original land and improvement assessments is warranted.

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:

December 20, 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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