



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

APPELLANT: Terry Thies  
DOCKET NO.: 20-07150.001-R-1  
PARCEL NO.: 03-33.0-301-006

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 **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:** \$15,416  
**IMPR.:** \$64,064  
**TOTAL:** \$79,480

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.<sup>1</sup>

**Findings of Fact**

The subject property consists of a 1-story dwelling of frame and masonry exterior construction with 1,660 square feet of living area. The dwelling was constructed in 2016 and is approximately 4 years old.<sup>2</sup> Features of the home include a basement, central air conditioning, a fireplace, and an 860 square foot garage. The property has a 12,000 square foot site and is located in Fairview Heights, Caseyville Township, St. Clair County.

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<sup>1</sup> The Board notes that the appellant received a favorable administrative decision for the 2019 tax year from the Board during the pendency of this appeal and submitted a request for a direct appeal to the Board within this appeal, together with an amended assessment request corresponding to the 2019 tax year decision.

<sup>2</sup> The appellant's grid analysis describes a different year built than is shown in the subject's property record card presented by the appellant. In the absence of any other data from the appellant, the Board finds the best evidence of age is found in the subject's property record card.

The appellant contends assessment inequity regarding both the land and improvement assessments as the basis of the appeal. As part of the appeal petition, the appellant indicated that the subject property is not owner-occupied.

In support of the assessment inequity argument, the appellant submitted information on three equity comparables located within 0.06 of a mile from the subject. The parcels range in size from 10,597 to 18,216 square feet of land area and are improved with 1-story homes of frame and masonry exterior construction<sup>3</sup> ranging in size from 1,946 to 2,099 square feet of living area. The dwellings were built from 2005 to 2018. Each home has a basement, two of which have finished area, central air conditioning, a fireplace, and a garage ranging in size from 657 to 987 square feet of building area. The comparables have land assessments ranging from \$12,160 to \$18,479 or from \$1.01 to \$1.18 per square foot of land area and have improvement assessments ranging from \$51,317 to \$65,376 or from \$26.37 to \$33.46 per square foot of living area.

Based on this evidence the appellant requested a reduction in the subject's land assessment to \$14,741 or \$1.23 per square foot of land area and a reduction in the subject's improvement assessment to \$45,000 or \$27.11 per square foot of living area, based upon the Board's 2019 tax year decision for the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$79,480. The subject property has a land assessment of \$15,416 or \$1.28 per square foot of land area and an improvement assessment of \$64,064 or \$38.59 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 located on the same street as the subject and within the same subdivision as the subject.<sup>4</sup> Comparable #3 is the same property as the appellant's comparable #3. The parcels range in size from 10,454 to 42,689 square feet of land area and are improved with 1-story homes of frame and masonry exterior construction ranging in size from 1,751 to 2,225 square feet of living area. The dwellings were built from 2008 to 2019. Each home has a basement, one of which has finished area, central air conditioning, and a garage ranging in size from 576 to 1,078 square feet of building area. Two homes each have one or two fireplaces. The comparables have land assessments ranging from \$12,598 to \$15,436 or from \$0.33 to \$1.27 per square foot of land area and have improvement assessments ranging from \$67,730 to \$108,246 or from \$34.66 to \$48.65 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's land and improvement assessments.

In written rebuttal, the appellant disclosed that the subject property was the subject matter of an appeal before the Board for the prior year under Docket Number 19-02006.001-R-1. In that appeal, the Board takes judicial notice that the Board issued a decision lowering the assessment of the subject property to \$59,741 based on the record presented in that appeal. The appellant also argued that the board of review's comparable sales information was not relevant to this assessment inequity appeal.

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<sup>3</sup> Additional details regarding the comparables are found in their property record cards presented by the appellant.

<sup>4</sup> The board of review also presented sales data for these comparables; however, this information is not responsive to the appellant's assessment inequity argument and shall not be further considered herein.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Board notes that one of the key elements for a “rollover” of the prior tax year’s decision of the Board is that the subject property must be owner-occupied. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The appellant indicated in the appeal petition that the subject property is not owner-occupied. Thus, the Board finds the 2019 tax year decision reducing the subject's assessment does not remain in effect for the 2020 tax year pursuant to Section 16-185.<sup>5</sup>

With respect to land assessment inequity, the record contains a total of six equity comparables, with one common comparable, for the Board’s consideration. The Board gives less weight to the appellant’s comparable #2 and the board of review’s comparable #4, which are less similar to the subject in lot size than other comparables in this record.

The Board finds the best evidence of land assessment equity to be the appellant’s comparable #1, the appellant’s comparable #3/board of review’s comparable #3, along with the board of review’s comparables #1 and #2, which are similar to the subject in lot size and location. These most similar comparables have land assessments that range from \$12,160 to \$15,436 or from \$1.15 to \$1.27 per square foot of land area. The subject's land assessment of \$15,416 or \$1.28 per square foot of land area falls within the range established by the best comparables in terms of total land assessment and slightly above the range on a per square foot basis. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing

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<sup>5</sup> The 2019 tax year favorable decision provides an opportunity to file a new appeal with evidence directly to the Property Tax Appeal Board. However, for this property, the appellant had already filed this appeal on April 7, 2021 whereas the 2019 decision was issued later on October 19, 2021.

evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

With respect to improvement assessment inequity, the record contains a total of six equity comparables, with one common comparable, for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 and the board of review's comparable #4, which each have finished basement area unlike the subject. Moreover, the appellant's comparable #2 is an approximately 21% larger home than the subject dwelling and the board of review's comparable #4 is an approximately 25% larger home than the subject dwelling.

The Board finds the best evidence of improvement assessment equity to be the appellant's comparable #3/board of review's comparable #3, and the board of review's comparables #1 and #2, which are more similar to the subject in dwelling size, age, location, and features, although these comparables are larger homes than the subject dwelling suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables have improvement assessments that range from \$65,376 to \$73,616 or from \$33.46 to \$42.04 per square foot of living area. The subject's improvement assessment of \$64,064 or \$38.59 per square foot of living area falls below the range established by the best comparables in terms of total improvement assessment and within the range on a per square foot basis. The Board notes the principle of the economies of scale which generally provides that if all other things are equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, such as dwelling size, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not 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

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