



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

APPELLANT: Ansul Cannon
DOCKET NO.: 20-07342.001-R-1
PARCEL NO.: 02-18.0-324-056

The parties of record before the Property Tax Appeal Board are Ansul Cannon, 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: \$337
IMPR.: \$3,524
TOTAL: \$3,861

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 exterior construction with 824 square feet of living area. The dwelling was constructed in 1925 and is approximately 95 years old. Features of the home include a full basement and one full bathroom. The property has a 2,740 square foot site and is located in East St. Louis, East St. Louis Township, St. Clair County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity with regard to the improvement as the basis of the appeal.¹ In support of this argument the appellant submitted information on three equity comparables located within .5 of a mile of the subject, two of which are within the subject's assessment neighborhood. The comparables consist of one-story dwellings of frame or masonry exterior construction ranging in size from 825 to 912 square feet of living area. The homes are 95 to 109 years old. Each dwelling has

¹ Although the appellant also requested the land assessment be increased from \$337 to \$341, the appellant testified that he inadvertently requested the land assessment value prior to the application of a negative equalization factor.

central air conditioning, a full basement, and one full bathroom. The comparables have improvement assessments ranging from \$3,480 to \$4,105 or from \$4.20 to \$4.50 per square foot of living area.² Based on this evidence, the appellant requested a reduced improvement assessment of \$3,524 or \$4.28 per square foot of living area.

At hearing, the appellant argued that the subject's assessment is higher than the assessments of similar properties in the area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$6,236. The subject property has an improvement assessment of \$5,899 or \$7.16 per square foot of living area. In its Notes on Appeal, the board of review reported that the appellant did not appear at the board of review hearing.

Andrea Johnson, Chief Deputy, appeared on behalf of the St. Clair County Board of Review and argued that, according to the property record cards submitted by the appellant, the appellant's comparables have reported obsolescence of 20% to 25%, with two comparables requiring repairs. Ms. Johnson also noted that comparable #2 sold in 2014 for \$2,500. Ms. Johnson then requested that the Board find that the appellant failed to appear at the board of review hearing.

The board of review did not submit a property record card for the subject, as required by the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.40(a)), or any evidence in support of its assessed valuation of the subject property.

In rebuttal, the appellant testified that the comparables were similar in condition to the subject.

Conclusion of Law

As an initial matter, the board of review contends that the appellant's appeal before it was dismissed for the appellant's failure to appear at the scheduled hearing. The appellant provided a copy of the Notice of Final Decision of the board of review informing the appellant of the board of review assessed value of the subject property. The appellant timely filed the appeal with the Property Tax Appeal Board pursuant to section 16-160 of the Property Tax Code. (35 ILCS 200/16-160). Section 16-160 of the Property Tax Code provides in part:

In any appeal where the board of review or board of appeals has given written notice of the hearing to the taxpayer 30 days before the hearing, failure to appear at the board of review or board of appeals hearing shall be grounds for dismissal of the appeal unless a continuance is granted to the taxpayer. If an appeal is dismissed for failure to appear at a board of review or board of appeals hearing, the Property Tax Appeal Board shall have no jurisdiction to hear any subsequent appeal on that taxpayer's complaint. (35 ILCS 200/16-160).

² The appellant submitted property record cards for the comparables which reported estimated building market values ranging from \$10,441 to \$12,316, which would reflect improvement assessments of \$3,480 to \$4,105 at the statutory level of assessment of 33.33%.

In this appeal the board of review provided no evidence that the appellant was given written notice of the hearing 30 days prior to the board of review hearing. Furthermore, the board of review did not dismiss the appeal for failure to appear at the hearing but issued a decision. For these reasons the Property Tax Appeal Board find it has jurisdiction over the appeal and denies the board of review's request to dismiss the appeal.

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 Board finds the only evidence of assessment equity to be the appellant's comparables. These comparables had improvement assessments that ranged from \$3,480 to \$4,105 or from \$4.20 to \$4.50 per square foot of living area. The subject's improvement assessment of \$5,899 or \$7.16 per square foot of living area falls above the range established by the only comparables in this record. Based on this record and after considering adjustments to the best comparables for differences, 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 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:

May 16, 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

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