



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

APPELLANT: Ryan LaHaie
DOCKET NO.: 20-07345.001-R-1
PARCEL NO.: 12-10.0-202-018

The parties of record before the Property Tax Appeal Board are Ryan LaHaie, 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: \$15,304
IMPR.: \$79,343
TOTAL: \$94,647

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, giving notice of an equalization factor, 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 1-story dwelling of masonry exterior construction with 2,215 square feet of living area. The dwelling was constructed in 2009 and is approximately 11 years old. Features of the home include a basement, central air conditioning, two fireplaces, and a 1,035 garage. The property has an approximately 12,632 square foot, or 0.29 acre site and is located in Millstadt, Millstadt Township, St. Clair County.

The appellant contends assessment inequity regarding both the land and improvement assessments as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within 0.3 of a mile from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 12,632 to 19,602 square feet, or 0.29 to 0.45 of an acre, of land area and are improved with 1-story homes of masonry exterior construction ranging in size from 2,110 to 2,206 square feet of living area. The dwellings range in age from 11 to 15 years old. Each home has a basement, central air

conditioning, three fireplaces, and a garage ranging in size from 625 to 938 square feet of building area. The comparables have land assessments ranging from \$15,512 to \$19,485 or from \$0.99 to \$1.23 per square foot of land area and have improvement assessments ranging from \$74,450 to \$77,117 or from \$34.34 to \$36.55 per square foot of living area.

The appellant submitted a copy of the final decision of the board of review disclosing the property has a total assessment of \$98,688, a land assessment of \$15,957 or \$1.26 per square foot of land area, and an improvement assessment of \$82,731 or \$37.35 per square foot of living area. The appellant requested a reduction in the subject's land assessment to \$15,512 or \$1.23 per square foot of land area and a reduction in the subject's improvement assessment to \$77,000 or \$34.76 per square foot of living area. The record further indicates that the appellant filed this appeal directly to the Board following receipt of the decision of the board of review with notice of an equalization factor of 1.0427 in Millstadt Township, which increased the subject's assessment from \$94,647 to \$98,688.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found in default by a letter issued on February 10, 2022.

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 comparables, which are similar to the subject in dwelling size, lot size, age, location, and most features. These comparables have land assessments ranging from \$15,512 to \$19,485 or from \$0.99 to \$1.23 per square foot of land area and improvement assessments ranging from \$74,450 to \$77,117 or from \$34.34 to \$36.55 per square foot of living area. The subject's land assessment of \$15,957 or \$1.26 per square foot of land area falls within the range established by the comparables in terms of total land assessment and above the range on a per square foot basis, and does not appear to be supported given comparables #3 and #4, which are the most similar to the subject in lot size, are assessed at \$1.23 per square foot of land area. The subject's improvement assessment of \$82,731 or \$37.35 per square foot of living area falls above the range established by the comparables, and does not appear to be supported given comparable #2, which is the most similar to the subject in dwelling size, is assessed at \$34.34 per square foot of living area. The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). On this limited record, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board has

examined the evidence submitted by the appellant and finds that a reduction in the assessed valuation of the subject property is justified.

However, the record indicates that the appellant appealed the subject's assessment directly to the Board based on the decision of the board of review with notice of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Board can grant is limited. Section 1910.60(a) of the rules of the Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the increase caused by the application of the township equalization factor. (86 Ill.Admin.Code §1910.60(a)).

Additionally, section 16-180 of the Property Tax Code provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor. (35 ILCS 200/16-180).

These provisions mean that where a taxpayer files an appeal directly to the Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill. App. 3d 745, 753 (4th Dist. 1999). Based on a review of the evidence contained in the record, the Board finds a reduction in the assessment of the subject property is supported, but such reduction is limited to the increase in the assessment caused by the application of the equalization factor.

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

Ryan LaHaie
10 Traver Tine Circle
Millstadt, IL 62260

COUNTY

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