



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

APPELLANT: Edward Czech
DOCKET NO.: 21-06519.001-R-1
PARCEL NO.: 13-14.0-401-011

The parties of record before the Property Tax Appeal Board are Edward Czech, 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: \$17,321
IMPR.: \$74,834
TOTAL: \$92,155

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 2021 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 that contains 2,201 square feet of living area that is 27 years old. Features include a full basement that is 71% finished, central air conditioning, a fireplace, a swimming pool and a 775 square foot garage. The improvements are situated on a 43,996 square foot site. The subject property is located in Freeburg, Smithton Township, St. Clair County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted four assessment comparables with varying degrees of similarity when compared to the subject. The comparables have land assessments ranging from \$14,491 to \$18,179 and improvement assessments ranging from \$63,463 to \$72,398 or from \$29.47 to \$31.98 per square foot of living area.

The appellant also submitted the subject's parcel information sheet indicating after complaint to the board of review, the subject's assessment as reduced from \$113,275 to \$99,000. Subsequently, the board of review applied a township equalization factor increasing the subject's final assessment to \$101,366. The subject property had a final land assessment of \$17,321 and a final improvement assessment of \$84,045 or \$38.10 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$14,500 and improvement assessment to \$67,000 or \$30.44 per square foot of living area.

The board of review did not timely submit its "Board of Review Notes on Appeal" or 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. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

Conclusion of Law

The taxpayer contends assessment inequity as the basis to 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 with respect to only the subject's improvement assessment.

The Board finds the only evidence of uniformity of assessments are the four assessment comparables submitted by the appellant. The board of review did not timely submit any evidence in support of the correct assessment of the subject property or to refute the value evidence submitted by the appellant. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

With respect to the subject's land assessment, the comparables had land assessments ranging from \$14,491 to \$18,179. The subject has a land assessment of \$17,321, which falls within the range of the only land comparables in the record. Therefore, no reduction in the subject's land assessment is warranted. Regarding the subject's improvement assessment, the comparables submitted by the appellant had varying degrees of similarity when compared to the subject, but they did not have finished basements or a swimming pool, features enjoyed by the subject. The comparables have improvement assessments ranging from \$63,463 to \$72,398 or from \$29.47 to \$31.98 per square foot of living area. The subject property has an improvement assessment of \$84,045 or \$38.10 per square foot of living area, which falls above the range established by the only assessment comparables contained in the record. After considering adjustments to the comparables, the Board finds a reduction in the subject's assessment is warranted but not to the degree requested by the appellant due to some of the subject's superior features. Based on this analysis, the Board finds the appellant has demonstrated the subject property was inequitably assessed by clear and convincing evidence. Therefore, a reduction in the subject's improvement assessment 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:

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

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