



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

APPELLANT: Robert P. Jr. & Myra Hubbard
DOCKET NO.: 21-06578.001-R-1
PARCEL NO.: 16-03.0-101-022

The parties of record before the Property Tax Appeal Board are Robert P. Jr. & Myra Hubbard, 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: \$15,580
IMPR.: \$68,957
TOTAL: \$84,537

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 1-story dwelling of vinyl siding exterior construction with 2,028 square feet of living area. The dwelling was constructed in 2000 and is approximately 21 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and an 840 square foot garage. The property has an approximately 129,809 square foot or 2.98-acre site and is located in Waterloo, Millstadt Township, St. Clair County.

The appellant contends assessment inequity, with respect to 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 in the same assessment neighborhood code as the subject and from 0.20 to 0.50 of a mile from the subject property. The comparables have sites that range in size from 127,631 to 297,950 square feet of land area and are improved with 1-story, 1.5-story, or split-level dwellings of frame, brick or log exterior construction that range in

size from 1,458 to 2,009 square feet of living area.¹ The homes were built from 1977 to 1988. Three comparables have a basement and one comparable has a lower level. Each home has central air conditioning, one fireplace and a garage ranging in size from 504 to 672 square feet of building area. Each comparable had a detached building ranging in size from 360 to 1,656 square feet of building area. The comparables have land assessments that range from \$10,654 to \$17,080 or from \$0.06 to \$0.10 per square foot of land area. The comparables have improvement assessments that range from \$49,060 to \$62,871 or from \$24.83 to \$36.32 per square foot of living area.² Based on this evidence, the appellant requested the subject's total assessment be reduced to \$75,300 with a land assessment of \$12,000 or \$0.09 per square foot of land area and an improvement assessment of \$63,300 or \$31.21 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 \$84,537. The subject has a land assessment of \$15,580 or \$0.12 per square foot of land area and an improvement assessment of \$68,957 or \$34.00 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located on the same street or one block away from the subject property. The comparables have sites that range in size from 94,525 to 131,987 square feet of land area and are improved with 1-story or 2-story³ dwellings of frame exterior construction that range in size from 2,097 to 2,475 square feet of living area. The homes were built from 1999 to 2003. Each comparable has a basement, with one having finished area. The homes have central air conditioning and a garage ranging in size from 376 to 792 square feet of building area. Two comparables each have a pole building and one comparable has a fireplace. The comparables have land assessments that range from \$12,084 to \$15,833 or for \$0.12 and \$0.13 per square foot of land area and improvement assessments that range from \$68,677 to \$106,259 or from \$30.76 to \$42.93 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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.

The parties submitted seven assessment comparables for the Board's consideration.

¹ Some property details for the appellant's comparables, were corrected or amended with information reported in the property record cards submitted by the board of review.

² The Board calculated the per square foot improvement assessments of the appellant's comparables based on the correct living area as reported in the property record cards.

³ The Board finds the board of review comparable #3 is a 2-story dwelling, based on information submitted by the board of review.

With respect to the equity argument for the subject's land assessment, the Board gives less weight to the appellant's comparable #2 which has a larger site size when compared to the subject site. The Board finds appellant comparables #1, #3 and #4 along with the board of review comparables are more similar to the subject in location and site size. These comparables have land assessments of \$10,654 to \$15,833 or from \$0.08 to \$0.13 per square foot of land area. The subject property has a land assessment of \$15,580 or \$0.12 per square foot of land area which falls within the range established by the best land comparables in the record. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's land assessment is not supported.

With respect to the subject's improvement assessment, the Board gives less weight to appellant comparables #1, #3 and #4 along with board of review's comparable #3 which differ from the subject in age and/or design when compared to the subject. The Board finds the best evidence of improvement assessment equity to be appellant comparable #2 and board of review comparables #1 and #2 which are more similar to the subject in location, age, design and dwelling size. However, two of these best comparables have a pole building and one has finished basement area suggesting downward adjustments are needed to make these properties more equivalent to the subject. These best comparables have improvement assessments of \$62,871 to \$106,259 or from \$31.29 to \$42.93 per square foot of living area. The subject's improvement assessment of \$68,957 or \$34.00 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences from the subject, 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.

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 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 the 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.

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: March 21, 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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