



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

APPELLANT: Terry Thies
DOCKET NO.: 21-06602.001-R-1
PARCEL NO.: 03-33.0-407-032

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: \$13,343
IMPR.: \$75,388
TOTAL: \$88,731

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 frame and masonry exterior construction with 2,034 square feet of living area.¹ The dwelling was constructed in 2007. Features of the home include a basement, central air conditioning, a fireplace, and a 528 square foot garage. The property has an 11,644 square foot site and is located in Fairview Heights, Caseyville Township, St. Clair County.

The appellant contends assessment inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within 0.25 of a mile from the subject. The comparables are improved with 1-story homes of frame and masonry exterior construction ranging in size from 1,946 to 2,099

¹ The appellant's grid analysis describes a different dwelling size than the subject's property record card presented by the appellant. The Board finds the best evidence of the subject's dwelling size is found in its property record card which contains a sketch with measurements.

square feet of living area.² The dwellings were built from 2005 to 2018, with comparable #4 having a reported effective age of 2010. Each home has central air conditioning, a basement with finished area, and a garage ranging in size from 400 to 987 square feet of building area. Two homes each have a fireplace. The comparables have improvement assessments ranging from \$54,174 to \$61,863 or from \$27.84 to \$30.71 per square foot of living area.

Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$51,106 or \$25.13 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$88,731. The subject property has an equalized improvement assessment of \$75,388 or \$37.06 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six comparables, four of which have assessment information.³ The four equity comparables are located within the same assessment neighborhood code as the subject and on the same street as the subject. These comparables are improved with 1-story homes of frame or frame and masonry exterior construction ranging in size from 1,751 to 1,949 square feet of living area. The dwellings were built from 2013 to 2020. Each home has a basement, one of which has finished area, central air conditioning, a fireplace, and a garage ranging in size from 575 to 968 square feet of building area. The comparables have improvement assessments ranging from \$76,334 to \$85,341 or from \$41.42 to \$46.35 per square foot of living area.

Based on this evidence the board of review requested confirmation of the subject's improvement assessment.

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 record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparable #4, which each have finished basement area unlike the subject.

² Additional details regarding these comparables is found in their property record cards presented by the appellant.

³ The board of review presented four sales in a grid analysis along with their assessments as part of the Notes on Appeal and a second grid analysis with two additional sales within the documentation. The board of review did not submit assessment information for the additional two comparables, and thus, these comparables will not be further considered herein.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1, #2, and #3, which are relatively similar to the subject in dwelling size, location, and most features, although the subject dwelling is a larger home than the best comparables which would logically carry a higher total improvement assessment and a lower per square foot improvement assessment than a larger home. 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. Furthermore, these three best comparables are newer homes than the subject, suggesting that downward adjustments to these comparables for age would be needed to make them more equivalent to the subject. These three best comparables have improvement assessments that range from \$76,334 to \$81,156 or from \$41.42 to \$46.35 per square foot of living area. The subject's improvement assessment of \$75,388 or \$37.06 per square foot of living area falls below the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, such as dwelling size and age, 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 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

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

AGENCY

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