



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

APPELLANT: Terry Thies
DOCKET NO.: 21-06642.001-R-1
PARCEL NO.: 03-33.0-301-006

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: \$14,544
IMPR.: \$65,281
TOTAL: \$79,825

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 1,660 square feet of living area. The dwelling was constructed in 2016 and is approximately 5 years old.¹ Features of the home include a basement, central air conditioning, a fireplace, and an 860 square foot garage. The property has a 12,000 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 three equity comparables located within 0.07 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 year built than is shown in the subject's property record card presented by the appellant. In the absence of any other data from the appellant, the Board finds the best evidence of age is found in the subject's property record card.

square feet of living area.² The dwellings range in age from 3 to 16 years old. Each home is reported to have a basement with finished area, central air conditioning, and a garage ranging in size from 713 to 987 square feet of building area. One home has a fireplace. Comparable #2 appears to have an inground swimming pool.³ The comparables have improvement assessments ranging from \$54,174 to \$61,863 or from \$28.14 to \$29.54 per square foot of living area.

Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$45,000 or \$27.11 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 \$79,825. The subject property has an equalized improvement assessment of \$65,281 or \$39.33 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.⁴ 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. Comparable #1 has an inground swimming pool.⁵ 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.

In written rebuttal, the appellant argued the board of review's comparables differ from the subject in dwelling size, contending that basement area should be included in the total living area, and other features and amenities. The appellant further contended the board of review's comparables #3 and #6 are lake lots⁶ and that the board of review's comparables #1 and #2 each have an inground swimming pool.⁷

² The appellant's grid analysis describes different dwelling sizes for comparables #1 and #3 than the property record cards submitted by the appellant. The Board finds the property record cards for these comparables contain the best evidence of their dwelling sizes.

³ The board of review submitted an aerial photograph of this comparable which appears to depict an inground swimming pool.

⁴ 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.

⁵ Both the appellant and the board of review submitted aerial photographs of comparable #1 which appear to depict an inground swimming pool.

⁶ This contention is supported by the aerial photographs presented by the board of review, which also show that the appellant's comparable #2 is a lake lot.

⁷ Aerial photographs submitted by the appellant and the board of review for comparable #1 appear to depict an inground swimming pool, but the aerial photograph of comparable #2 presented by the board of review does not appear to depict an inground swimming pool.

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.

As an initial matter, the Board finds the appellant's argument regarding an analysis using the total finished area of a home as the square footage lacks merit. From an assessment perspective, there is no doubt that finished basement area adds value to a property. However, the quality of the finish differs between above grade living area and basement area finish. Thus, in calculating assessments, assessing officials differentiate between these areas and uniformly consider above grade living area in comparing one property to another.

The record contains a total of seven comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparables #1 and #4, which feature finished basement area and/or an inground swimming pool unlike the subject. Furthermore, the appellant's comparables #2 and #3 are approximately 21% larger homes than the subject dwelling

The Board finds the best evidence of assessment equity to be the board of review's comparables #2 and #3, which are more similar to the subject in dwelling size, age, location, and/or most features, although these comparables are larger homes than the subject, suggesting that adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables have improvement assessments of \$78,379 and \$81,156 or \$42.62 and \$46.35 per square foot of living area, respectively. The subject's improvement assessment of \$65,281 or \$39.33 per square foot of living area falls below the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, such as dwelling size, 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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