



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

APPELLANT: Brenda Thomas & Dorothy Conner
DOCKET NO.: 21-07037.001-R-1
PARCEL NO.: 07-05.0-204-016

The parties of record before the Property Tax Appeal Board are Brenda Thomas & Dorothy Conner, the appellants; 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: \$413
IMPR.: \$5,338
TOTAL: \$5,751

Subject only to the State multiplier as applicable.

Preliminary Matter

As a preliminary matter, the Property Tax Appeal Board finds the appellants submitted their original appeal to this Board by letter dated March 30, 2022. Because the appellants had not completed the proper appeal forms as prescribed in section 1910.30 by the rules of the Property Tax Appeal Board (86 IL Admin Code 1910.30), the appellants were granted a 30-day extension by PTAB via letter dated April 5, 2022 and subsequently filed this appeal on the prescribed forms within the established deadline. The PTAB's April 5, 2022 letter to the appellants was erroneously omitted from the electronic file of the appellants' appeal, which led the St. Clair County Board of Review to request the appellants' appeal be dismissed due to an untimely filing. On June 12, 2023, the Property Tax Appeal Board sent a letter to both the St. Clair County Board of Review and appellants explaining the omission of the April 5, 2022 letter and granting the board of review 30-days to submit evidence in support of the subject's assessment. On July 27, 2023 the PTAB informed both parties by letter that the deadline for filing evidence by the board of review had expired. The Board notes that no evidence was submitted by the St. Clair County Board of Review in this matter in response to the July 27, 2023 correspondence.

Statement of Jurisdiction

The appellants 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 full jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story dwelling of frame exterior construction with 1,148 square feet of living area. The dwelling was constructed in 1950 and is reported to have an effective age of 1985. Features of the home include a crawl space foundation and a 308 square foot 1-car garage. The property has an approximately 6,500 square foot site and is located in East St. Louis, Centreville Township, St. Clair County.

The appellants contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables located from 0.60 of a mile to 1.70 miles from the subject property. The comparables are improved with either a one-story or a mobile home style dwelling of frame exterior construction that range in size from 1,056 to 1,820 square feet of living area. The homes were built from 1955 to 2011 with the oldest dwelling reported to have an effective age of 1975. Each comparable has central air conditioning and comparable #4 has a 350 square foot garage. The comparables have improvement assessments that range from \$4,334 to \$11,321 or from \$4.01 to \$6.37 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$6,771 or \$5.90 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 \$7,771. The subject has an improvement assessment of \$7,358 or \$6.41 per square foot of living area. The board of review notes include comments arguing the appellants' appeal was untimely filed.

As described in the Preliminary Matter herein, on June 12, 2023 the PTAB issued a letter to both parties which summarized the history of the evidence, denied the board of review's request to have the appellants' appeal dismissed for untimely filing and granted the board of review 30-days to submit evidence in support of the subject's assessment. The board of review did not submit any evidence within the allotted 30-day period.

Based on this argument the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only equity evidence in the record to support the subject's improvement assessment are the four equity comparables submitted by the appellants. The Board gives less weight to the appellants' comparables #2 and #3 which are substantially newer in age when compared to the subject.

The Board finds appellants' comparables #1 and #4 are more similar to the subject in dwelling size and age but have varying degrees of similarity to the subject in other features. These two best comparables have improvement assessments of \$4,334 and \$6,044 or for \$4.01 and \$4.65 per square foot of living area. The subject has an improvement assessment of \$7,358 or \$6.41 per square foot of living area which falls above the two best equity comparables in the record. Therefore, after considering appropriate adjustments to the best comparables for differences with the subject, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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:

October 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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