



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

APPELLANT: Rosemary & Andrew Mathis
DOCKET NO.: 22-03024.001-R-1
PARCEL NO.: 11-10.0-101-007

The parties of record before the Property Tax Appeal Board are Rosemary & Andrew Mathis, 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 **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: \$20,100
IMPR.: \$114,703
TOTAL: \$134,803

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a notice of equalization issued by 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 2022 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 2-story dwelling of brick, stone, and vinyl siding exterior construction with 3,526 square feet of living area.¹ The dwelling was constructed in 2009 and is approximately 14 years old. Features of the home include a basement, central air conditioning, two fireplaces, and a 768 square foot 3-car garage. The property has a 31,954 square foot site and is located in Columbia, Sugarloaf Township, St. Clair County.

The appellants contend both overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument, the appellants submitted an appraisal estimating the subject property had a market value of \$382,000 as of July 16, 2019. The appraisal was prepared by Scott O. Martin, a certified residential real estate appraiser, for a purchase transaction.

¹ The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the appellant's appraisal which contains a detailed sketch with measurements of the subject dwelling.

Under the sales comparison approach, the appraiser selected three comparable sales located from 0.16 of a mile to 3.45 miles from the subject. The comparables have varying degrees of similarity to the subject in design, dwelling size, age, site size, and features, and sold from July 2018 to June 2019 for prices ranging from \$375,000 to \$382,500 or from \$98.58 to \$161.39 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject to arrive at adjusted sale prices ranging from \$375,200 to \$402,400. Based on the foregoing, the appraiser concluded an indicated value of \$382,000 under the sales comparison approach.

Under the cost approach, the appraiser opined a value of \$40,000 for the subject's site based on comparable sales and the extraction method. The appraiser computed a replacement cost new for the subject of \$381,560, depreciation of \$25,437, and an as-is value of site improvements of \$1,500 to conclude an indicated value of \$397,600 for the subject under the cost approach.

The appraiser gave most weight to the sales comparison approach to conclude a value of \$382,000 for the subject as of July 16, 2019.

In support of the assessment inequity argument, the appellants submitted information on seven equity comparables located from 0.03 of a mile to 6.6 miles from the subject, six of which are located within the same assessment neighborhood code as the subject. The parcels range in size from 27,878 to 167,706 square feet of land area and are improved with 1-story, 1.5-story, or 2-story homes of brick, siding, or brick and siding exterior construction ranging in size from 2,118 to 4,140 square feet of living area. The dwellings range in age from 7 to 12 years old. Each home has a basement, five of which have finished area, central air conditioning, one to three fireplaces, and a 3-car garage. The comparables have land assessments ranging from \$18,219 to \$30,456 or from \$0.18 to \$0.65 per square foot of land area and have improvement assessments ranging from \$85,922 to \$111,436 or from \$24.84 to \$43.45 per square foot of living area. Additionally, the appellants reported the comparables sold from July 2013 to December 2022 for prices ranging from \$328,000 to \$567,700 or from \$93.14 to \$188.86 per square foot of living area, including land.

Based on this evidence, the appellants requested a reduction in the subject's assessment to \$126,862 which would reflect a market value of \$380,624 or \$107.95 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$134,803. The subject's equalized assessment reflects a market value of \$404,449 or \$114.70 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.² The subject has an equalized land assessment of \$20,100 or \$0.63 per square foot of land area and an equalized improvement assessment of \$114,703 or \$32.53 per square foot of living area. The board of review indicated in its "Board of Review Notes on Appeal" that the appellants did not file a complaint with the

² Section 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code § 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2022.

board of review, but filed this appeal directly to the Board following receipt of a notice of an equalization factor of 1.0626 for Sugarloaf Township which increased the subject's total assessment.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the same assessment neighborhood code as the subject. Comparable #2 is the same property as the appellants' comparable #3. The comparables are improved with 1-story homes of frame or frame and masonry exterior construction ranging in size from 2,118 to 2,428 square feet of living area. The dwellings were built from 2008 to 2014. Each home has a basement, central air conditioning, and a garage ranging in size from 620 to 704 square feet of building area. Two homes each have a fireplace. The comparables sold from June 2019 to December 2021 for prices ranging from \$375,000 to \$425,000 or from \$160.81 to \$188.86 per square foot of living area, including land. The board of review did not present assessment information for these comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend in part the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c).

As an initial matter, the record indicates that the appellants did not file a complaint with the board of review but appealed the subject's total assessment directly to the Board based on a notice of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Board can grant is limited. Section 1910.60(a) of the rules of the Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the increase caused by the application of the township equalization factor. (86 Ill.Admin.Code §1910.60(a)).

Additionally, section 16-180 of the Property Tax Code provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor. (35 ILCS 200/16-180).

These provisions mean that where a taxpayer files an appeal directly to the Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than

the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Bd., 302 Ill. App. 3d 745, 753, 706 N.E. 2d 76, 82, 235 Ill. Dec. 816, 822 (4th Dist. 1999). Thus, any reduction would be limited to the increase in the assessment caused by the application of the equalization factor.

The record contains an appraisal presented by the appellants, seven comparable sales presented by the appellants, and four comparable sales presented by the board of review in support of their respective positions before the Board. The Board gave less weight to the appraisal which relies on three 2018 and 2019 sales, which occurred less proximate in time to the January 1, 2022 assessment date and the appraisal states an opinion of value as of July 16, 2019, which is more than two years prior to the assessment date at issue in this appeal. For these reasons, the Board finds the appraisal to state a less credible and/or reliable opinion of value as of the assessment date and the Board will instead consider the raw sales data presented by the parties.

The record contains a total of eleven comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables #1, #2, #4, and #5 and the board of review's comparables #1, #3, and #4, which sold less proximate in time to the assessment date than the other comparables in this record. Moreover, the appellants' comparable #2 is located more than one mile from the subject.

The Board finds the best evidence of market value to be the appellants' comparable #3/board of review's comparable #2 and the appellants' comparables #6 and #7, which sold more proximate in time to the assessment date and are similar to the subject in location, age, site size, and some features, although these comparables are 1-story homes compared to the subject 2-story home and have finished basement area unlike the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$400,000 to \$567,700 or from \$104.35 to \$188.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$404,449 or \$114.70 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment for overvaluation is not justified.

The appellants also 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 record contains a total of seven equity comparables presented by the appellants, which includes the common comparable. The board of review did not present assessment information for its remaining comparables #1, #3, and #4. With regard to land assessment equity, the Board gives less weight to the appellants' comparable #2, which has a substantial larger site than the subject and is located more than one mile from the subject. The Board finds the best evidence of land assessment equity to be the appellants' remaining comparables, which includes the common

comparable. These comparables are similar to the subject in site size and location and have land assessments ranging from \$18,219 to \$25,232 or of \$0.64 and \$0.65 per square foot of land area. The subject has a land assessment of \$20,100 or \$0.63 per square foot of land area, which falls within the range established by the best comparables in terms of total land assessment and below the range on a per square foot basis. Based on this record, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With regard to improvement assessment equity, the Board gives less weight to the appellants' comparables #3, #4, #6 and #7, including the common comparable, due to substantial differences from the subject in design and/or dwelling size. The Board gives less weight to the appellants' comparable #2 due to its location more than one mile from the subject. The Board finds the best evidence of improvement assessment equity to be the appellants' comparables #1 and #5, which are more similar to the subject in design, dwelling size, age, location and features, although these comparables have finished basement area unlike the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables have improvement assessments of \$110,807 and \$111,436 or \$33.54 and \$32.95 per square foot of living area, respectively. The subject has an improvement assessment of \$114,703 or \$32.53 per square foot of living area, which falls above the best comparables in terms of total improvement assessment and is bracketed by the best comparables on a per square foot basis, which is logical given the subject is a larger home than the best comparables. Based on this record, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants 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.

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 16, 2024



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Rosemary & Andrew Mathis
821 Briar Lake Place
Columbia, IL 62236

COUNTY

St. Clair County Board of Review
St. Clair County Building
10 Public Square
Belleville, IL 62220