



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

APPELLANT: Lucas Wuthrich & Amber Drefke  
DOCKET NO.: 22-03042.001-R-1  
PARCEL NO.: 07-01.0-403-006

The parties of record before the Property Tax Appeal Board are Lucas Wuthrich & Amber Drefke, 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:** \$4,909  
**IMPR.:** \$28,769  
**TOTAL:** \$33,678

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of an owner-occupied dwelling. The parcel of 14,400 square feet of land area is improved with a 1.5-story dwelling of frame exterior construction. The dwelling was built in 1941 making the dwelling 82 years old. The home contains 660 square feet of living area. Features include a full unfinished basement, central air conditioning, a fireplace and a one-car garage of 240 square feet of building area. The property is located in Belleville, Stookey Township, St. Clair County.

The appellants claim overvaluation as the basis of the appeal. In support of this argument, the appellants submitted four comparable sales located from .3 of a mile to 3.5-miles from the subject. The comparable parcels range in size from 11,400 to 18,700 square feet of land area and are each improved with a one-story dwelling of frame, masonry or frame and masonry exterior construction. The dwellings range in age from 37 to 101 years old and range in size from 900 to 1,412 square feet of living area. Three comparables each have an unfinished basement. Features include central air conditioning and a garage ranging in size from 240 to 560 square feet of building area. One comparable also has a fireplace. The comparables sold from June 2021 to October 2022 for prices ranging from \$57,000 to \$80,000 or from \$40.37 to \$71.43 per square foot of living area, including land.

The evidence further revealed that the appellants filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor of 1.077100 which raised the assessment from \$31,268 to \$33,678 as issued by the board of review.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final equalized assessment of \$33,678 was disclosed. The equalized assessment reflects a market value of \$100,953 or \$152.96 per square foot of living area, including land, when applying the 2022 median level of assessment of 33.36% for St. Clair County as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review provided a spreadsheet with information on three sales located in the subject's neighborhood code. Comparable sale #3 is a subsequent sale of comparable #2. The comparables are improved with 1.5-story dwellings of frame exterior construction. The dwellings contain either 784 or 872 square feet of living area. The comparables sold from November 2019 to September 2022 for prices ranging from \$50,000 to \$145,000. Based on the foregoing data, the board of review asserts that the comparable sales "show a market value of \$112,693" but the subject's estimated market value based on its equalized assessment is lower. As such, the board of review did not offer to remove the increase caused by the equalization factor.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellants contend 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). In accordance with subsection (c)(4) of the procedural rules, for market value using comparable sales, the documentation should include not fewer than three recent sales together with "documentation of the similarity, proximity and lack of distinguishing characteristics of the sales comparables to the subject property." 86 Ill.Admin.Code §1910.65(c)(4). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants submitted four suggested comparable sales to support their request for an assessment reduction. The board of review did not propose a reduction in the assessment to the pre-equalized figure based on the comparable sales presented by the board of review.

The Property Tax Appeal Board finds that none of the comparable properties presented by the appellants are similar to the subject in dwelling size as the homes are all significantly larger than the subject dwelling from approximately 36% up to more than twice as large as the subject with 660 square feet of living area. Furthermore, only appellants' comparable #3 was in close proximity to the subject property, with the remaining properties being a mile or more distant from the subject and thus differing in location from the subject, making them less likely to have similar market values. Additionally, appellants' comparable #3, despite proximity, is 37 years

old when compared to the subject dwelling that is 82 years old, again making these dwellings dissimilar to one another.

The Board has given reduced weight to board of review sale #1 that occurred in 2019, a date more remote to the lien date at issue of January 1, 2022 and thus less likely to be indicative of market value on the date at issue herein. While there is little detail in the record, board of review sales #2 and #3, consisting of two sales of the same property, reflect 2022 sales prices of \$50,000 and \$145,000, respectively. The subject's equalized assessment reflects a market value of \$100,953, including land, which is bracketed by the best sales data in this record.

In conclusion, based upon the evidence submitted, the Board finds that a reduction in the subject's assessment is not supported by a preponderance of the evidence. Furthermore, the record indicates that the appellants appealed the assessment directly to the Property Tax Appeal Board based on notice of a township equalization factor issued by the board of review.

Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board may grant is limited. Section 1910.60(a) of the Rules of the Property Tax Appeal 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 (35 ILCS 200/16-180) 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.

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal 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 Board, 302 Ill.App.3d 745, 753 (4<sup>th</sup> Dist. 1999).

Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property based on overvaluation is not supported.

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 15, 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

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