



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

APPELLANT: Mary Boide
DOCKET NO.: 22-03047.001-R-1
PARCEL NO.: 08-27.0-214-019

The parties of record before the Property Tax Appeal Board are Mary Boide, 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 **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: \$3,225
IMPR.: \$36,772
TOTAL: \$39,997

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 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 1.5-story dwelling of frame exterior construction with 1,536 square feet of living area. The dwelling was constructed in 1931. Features of the home include a basement, central air conditioning, a fireplace, a 336 square foot enclosed frame porch and a 480 square foot garage. The property has a 6,900 square foot site and is located in Belleville, Belleville Township, St. Clair County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of these arguments, the appellant submitted sales and assessment information on four comparable properties located in close proximity to the subject. The comparables are improved with 1.5-story or 2-story dwellings. The comparables have varying degrees of similarity when compared to the subject in land area, dwelling size, age and features. The comparables sold from March 2021 to February 2022 for prices ranging from \$83,300 to \$164,900 or from \$35.14 to \$78.74 per square foot of living area, including land. The comparables have improvement

assessments ranging from \$29,684 to \$50,076. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$40,260.

The appellant submitted a copy of the Notice of Final Decision of the St. Clair County Board of Review disclosing the board of review increased the subject's assessment from \$39,997 to \$43,264 through the application of a township equalization factor of 1.0817.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,264. The subject's assessment reflects a market value of \$129,805 or \$84.51 per square foot of above ground living area, land included, when using the statutory level of assessment of 33.33%.¹ The subject has an improvement assessment of \$39,776 or \$25.90 per square foot of living area.

The board of review submitted its notes on appeal, a copy of the subject's property record card and a spreadsheet with information on three comparable properties to the Property Tax Appeal Board with a postmark date of November 2, 2023. The Board finds the board of review comparables were not presented on PTAB's prescribed forms as required by Section 1910.80 of the rules of the Property Tax Appeal Board. Therefore, pursuant to the Board's strict application of section 1910.80, as articulated in Standing Order No. 2, the spreadsheet containing information on three comparable properties submitted by the board of review is given no weight.

Conclusion of Law

The Property Tax Appeal Board issued Standing Order No. 2 that applies to all matters filed after February 28, 2023, whereas all parties, including appellants, intervenors and board of review are ordered to use PTAB's prescribed forms in accordance with Section 1910.80 of the rules of the Property Tax Appeal Board whether a party is filing by paper or through the e-filing portal. Any party not complying with PTAB's rules will be subject to sanctions. The sanction is to give any evidence not submitted on the proper form zero weight.

The appellant contends in part that 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). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #4, which sold in February 2022 and October 2021 for prices of \$83,300 and \$120,000 or for \$35.14 and \$78.74 per square foot of living area, including land. The subject's assessment reflects a market value of \$129,805 or \$84.51 per square foot of building area, including land, which is

¹ Procedural rule Sec. 1910.50(c)(1) 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 Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2022.

greater than the two best comparable sales in the record both in terms of overall market value and on a price per square foot basis. The Board has given less weight to the appellant's comparables #1 and #3 due to their larger dwelling sizes when compared to the subject.

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

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #4. These comparables have improvement assessments of \$16.74 and \$21.83 per square foot of living area. The subject's improvement assessment of \$23.94 per square foot of living area is greater than the two best comparables in the record. The Board has given less weight to the appellant's comparables #1 and #3 due to their larger dwelling sizes when compared to the subject.

The record further disclosed that the appellant filed the appeal directly to the Property Tax Appeal Board after the application of a township equalization factor by the board of review. The assessment notice disclosed the assessment on the property was increased by the application of a township equalization factor of 1.0817.

Due to the fact 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 the 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 (4th 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 is supported; however, the reduction is limited to the increase in the assessment caused by the application of the township equalization factor.

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: March 26, 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

Mary Boide
826 Park Ave.
Belleville, IL 62220

COUNTY

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