



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

-APPELLANT: Dwain & Karen Etheridge Family Trust
DOCKET NO.: 22-03051.001-R-1
PARCEL NO.: 04-31.0-219-019

The parties of record before the Property Tax Appeal Board are Dwain & Karen Etheridge Family Trust, 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: \$3,982
IMPR.: \$43,094
TOTAL: \$47,076

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 two-story dwelling of wood exterior construction with 1,900 square feet of living area. The dwelling was constructed in 1982. Features of the home include a crawl space foundation, central air conditioning, a fireplace and a 150 square foot garage. The property has an approximately .08-acre site and is located in O'Fallon, O'Fallon Township, St. Clair County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables that are located on the same street as the subject property. The comparables have sites with either .01 or .07 of an acre of land area. The comparables are improved with two-story dwellings of wood exterior construction, each built in 1982 and containing 1900 square feet of living area. Each comparable has central air conditioning, a fireplace and a 150 square foot garage. The comparables have

land assessments of \$3,296 or \$4,727 and improvement assessments that range from \$35,082 to \$37,441 or from \$18.46 to \$19.71 per square foot of living area.

The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor of 0.9968 issued by the board of review which decreased the subject's assessment from \$47,227 to \$47,076. The notice states that the equalized assessment reflects a land assessment of \$3,982 and an improvement assessment of \$43,094.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$3,296 and a reduction in the subject's improvement assessment to \$35,082 or \$18.46 per square foot of living area.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property. Thus, the St. Clair County Board of Review was found to be in default on August 24, 2023, pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.69(a))

Conclusion of Law

The taxpayer 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 only evidence of assessment equity in the record to be the three comparables submitted by the appellant. With respect to the subject's land assessment, the Board finds the comparables have land assessments of \$3,296 or \$4,272. The subject's land assessment of \$3,982 falls between the assessments of the comparables in the record and appears to be supported. With respect to the subject's improvement assessment, the comparables have improvement assessments that range from \$35,082 to \$37,441 or from \$18.46 to \$19.71 per square foot of living area. The subject's improvement assessment of \$43,094 or \$22.68 per square foot of living area falls above the range established by the comparables in the record.

The board of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)).

Based upon the evidence submitted, the Board finds that a reduction in the subject's improvement assessment is supported. However, the record indicates that the appellant did not file a complaint with the board of review but appealed the subject's assessment directly to the Property Tax Appeal Board based on notice of an equalization factor of 0.9968 issued by the

board of review reducing the assessment of the subject from \$47,227 to \$47,076. 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. (35 ILCS 200/16-180).

These provisions mean that when 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 (4th Dist. 1999). Neither the Board's rule nor the Property Tax Code provide that the Property Tax Appeal Board may further reduce an assessment where a "negative" equalization factor has been applied by the board of review lowering the pre-equalized assessment.

Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds the township equalization factor applied by the board of review reduced the assessment rather than causing the assessment to increase. On the basis of these facts, the Board finds it has no authority to further reduce the assessment of the subject property beyond the 2022 equalized assessment as established by the board of review. In conclusion, the Board finds a reduction in the subject's assessment is not appropriate.

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:

May 21, 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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