



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

APPELLANT: Steve Neumeyer
DOCKET NO.: 22-03073.001-R-1
PARCEL NO.: 08-21.0-211-005

The parties of record before the Property Tax Appeal Board are Steve Neumeyer, 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: \$2,200
IMPR.: \$18,510
TOTAL: \$20,710

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-story dwelling of frame exterior construction with 918 square feet of living area. The dwelling was constructed in 1979 and has an effective age of 1995.¹ Features of the home include a crawl space foundation, central air conditioning, and a 320 square foot garage. The property has a 5,663 square foot site² and is located in Belleville, St. Clair Township, St. Clair County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 1-story homes of frame or frame and brick exterior construction

¹ Additional details regarding the subject are found in the subject's property record card presented by the appellant.

² The appellant reported contradictory lot sizes for the subject. The Board finds the best evidence of lot size is found in the board of review's evidence, which was not refuted by the appellant in written rebuttal.

ranging in size from 624 to 1,248 square feet of living area. The dwellings were built from 1949 to 1955. One home has a basement and one home has a crawl space foundation. Each home has central air conditioning. The appellant reported comparable #3 has a garage. The comparables have improvement assessments ranging from \$9,384 to \$17,013 or from \$13.48 to \$21.84 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$20,710. The subject property has an equalized improvement assessment of \$18,510 or \$20.16 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 1-story homes of frame or masonry exterior construction ranging in size from 761 to 1,225 square feet of living area. The dwellings were built from 1937 to 1961 and have effective ages of 1995 or 2000. Each home has a basement and central air conditioning. Two homes each have a 240 or a 280 square foot garage and one home has 160 square foot carport. The comparables have improvement assessments ranging from \$19,210 to \$27,957 or from \$21.06 to \$26.55 per square foot of living area.

The board of review submitted a brief contending that appellant's comparable #1 is in poor condition and is 30 years older than the subject; the appellant's comparable #2 has a 320 square foot garage, is 24 years older than the subject, and has mine subsidence unlike the subject; and the appellant's comparable #3 is 28 years older than the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1, which the board of review contended was in poor condition, and the appellant's comparable #2, which the board of review contended has mine subsidence unlike the subject, which contentions were not refuted by the appellant in written rebuttal. The Board gives less weight to the appellant's comparable #3 and the board of review's comparables #2 and #4, due to substantial differences from the subject in dwelling size.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1 and #3, which are more similar to the subject in dwelling size, age, location, and some features, although one of these comparables lacks a garage that is a feature of the subject, suggesting an upward adjustment to this comparable would be needed to make it more equivalent

to the subject. These two most similar comparables have improvement assessments of \$19,210 and \$27,957 or \$22.87 and \$26.55 per square foot of living area, respectively. The subject's improvement assessment of \$18,510 or \$20.16 per square foot of living area falls below the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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

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