



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

APPELLANT: Cindy Funk
DOCKET NO.: 22-03080.001-R-1
PARCEL NO.: 13-24.0-403-023

The parties of record before the Property Tax Appeal Board are Cindy Funk, 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: \$13,943
IMPR.: \$64,300
TOTAL: \$78,243

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 masonry and frame exterior construction with 1,841 square feet of living area. The dwelling was built in 2019. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a garage with 744 square feet of building area.¹ The property has a 0.25 acre site and is located in Freeburg, Smithton Township, St. Clair County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables that are each located 5 miles from the subject, none of which are located in the subject's assessment neighborhood code. The comparables are improved with 1-story dwellings of masonry and frame exterior construction ranging in size from 1,770 to 1,840 square feet of

¹ The best evidence of the subject's garage size was found in the property record card presented by the board of review.

living area. The dwellings were built from 2004 to 2006. Each comparable has a basement, central air conditioning, and a garage ranging in size from 660 to 834 square feet of building area and one comparable has three fireplaces.² The comparables have improvement assessments ranging from \$58,279 to \$59,940 or from \$31.99 to \$32.93 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$59,133 or \$32.12 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,243. The subject property has an improvement assessment of \$64,300 or \$34.93 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the subject's assessment neighborhood code. The comparables are improved with 1-story dwellings of masonry and frame exterior construction ranging in size from 1,758 to 1,826 square feet of living area. The dwellings were built from 2008 to 2019. The comparables each have a basement, central air conditioning, one fireplace, and a garage ranging in size from 624 to 660 square feet of building area. The comparables have improvement assessments ranging from \$64,034 to \$77,473 or from \$35.07 to \$43.04 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be sustained.

The board of review also provided sales data for its suggested comparables, including PTAX-203 forms, for each sale. The Board will not consider this sales information, as it is not responsive to the appellant's assessment inequity argument.

Conclusion of Law

The appellants 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 Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six equity comparables for the Board's consideration. The Board gives less weight to each of the appellant's comparables and board of review comparable #3 which are less similar to the subject in age than other comparables in this record. Additionally, the appellant's comparables are each reported to being located 5 miles from the subject, substantially outside the subject's assessment neighborhood code and further than other properties in the record.

² Some property characteristics were gleaned from the evidence provided by the property record cards presented by the parties.

The Board finds the best evidence of assessment equity to be board of review's comparables #1 and #2 which are more similar to the subject in location, design, age, dwelling size, and features. These comparables have improvement assessments of \$72,569 and \$77,473 or of \$41.28 and \$43.04 per square foot of living area, respectively. The subject's improvement assessment of \$64,300 or \$34.93 per square foot of living area falls below the two best comparables in this record and is well supported considering the subject has slightly larger dwelling, basement, and garage sizes when compared to the two best comparables. Based on this record and after considering adjustments to the two best comparables for differences from the subject, the Board finds that the subject's improvement is inequitably assessed and a reduction in the subject's assessment is not warranted.

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:

April 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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