



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

APPELLANT: Linda Germann
DOCKET NO.: 22-03092.001-R-1
PARCEL NO.: 12-05.0-300-008

The parties of record before the Property Tax Appeal Board are Linda Germann, 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 assessments of the property as established by the **St. Clair** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$15,018
IMPR.: \$73,500
TOTAL: \$88,518

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 after notice of application of a township equalization factor. The Property Tax Appeal Board finds that it has limited 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 exterior construction with 2,074 square feet of living area. The dwelling was built in 1978 and has a reported effective age of 2000. Features of the home include a partially finished basement, central air conditioning, three fireplaces, 2.5 bathrooms, and a garage with 775 square feet of building area.¹ The property has a 124,146 square foot site and is located in Millstadt, Millstadt Township, St. Clair County.

The appellant contends assessment inequity with respect to both the improvement and land as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables that are located in the subject's assessment neighborhood. The comparables are improved with 1-story dwellings of masonry or frame exterior construction ranging in size

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

from 1,979 to 2,310 square feet of living area.² The homes were built from 1970 to 1989 with each comparable having a reported effective age of 2000. Each comparable has a partially finished basement, central air conditioning, 2.0 or 2.5 bathrooms, and a garage ranging in size from 266 to 726 square feet of building area. Two comparables each have three fireplaces. Comparable #3, based on the property record card presented by the board of review, also features a second 952 square foot detached garage and a 324 square foot enclosed porch. The comparables have improvement assessments ranging from \$72,839 to \$75,521 or from \$32.52 to \$37.27 per square foot of living area.³ The parcels are reported to range in size from 65,775 to 279,219 or from \$.01 to \$0.15 per square foot of land area. Based on this evidence, the appellant requested reductions in the subject's improvement assessment to \$73,500 or \$35.44 per square foot of living area and the land assessment to \$10,500 or \$0.08 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$91,920. The subject property has an improvement assessment of \$76,902 or \$37.08 per square foot of living area and a land assessment of \$15,018 or \$0.12 per square foot of land area.

The board of review provided property record cards for the appellant's comparables with handwritten notes for the subject's assessments with per square foot calculations. The board of review's notes and property record card disclosed that the appellant's comparable #1 was classified as a farm site with farmland and farm building(s) that were not disclosed by the appellant nor were their assessments included in the appellant's evidence. The board of review asserted that the subject is underassessed based on nine comparable sales.

In support of its contention of the correct assessment, the board of review submitted limited information on nine comparable sales located in the subject's assessment neighborhood code. Eight comparables are improved with split-level, 1-story, or 1.5-story dwellings and the nine comparables range in size from 995 to 2,478 square feet of living area. The board of review failed to disclose any additional property characteristics for these properties, nor did it provide assessment information for these properties in order to respond or file evidence with regard to the lack of assessment equity claim made in this appeal. Based on this market value evidence, the board of review requested the subject's assessment be sustained.

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, based on this limited record, finds the

² Some property characteristics for the appellant's comparables were gleaned from the evidence provided by the property record cards presented by the board of review.

³ The appellant miscalculated the subject's and comparables' improvement assessments on a per square foot basis in the grid analysis by erroneously including the land square footage in the calculations. The Board has corrected these mathematical errors for purposes of the correct analysis.

appellant met this burden of proof and a reduction in the subject's improvement assessment is warranted. However, the Board, based on this limited record, finds the appellant did not meet this burden of proof as to the subject's land assessment.

As an initial matter, the Board gives no weight to the board of review's evidence as this market value data is not relevant to the appellant's inequity argument.

The only relevant equity comparables were submitted by the appellant. The appellant's comparables were reported to be located in the subject's assessment neighborhood, nonetheless, the Board gives less weight to the appellant's comparable #1 which is a farm site, unlike the subject.

The Board finds the best and only evidence of assessment equity to be the appellant's comparables #2 and #3 which are similar to the subject in design, age, dwelling size, and bathroom count with varying degrees of similarity in other features. However, comparable #3 has features including but not limited to an additional garage and enclosed porch, unlike the subject, suggesting downward adjustments for these differences would be necessary to make the property more equivalent to the subject. These two comparables have improvement assessments of \$73,752 and \$75,521 or of \$32.69 and \$37.27 per square foot of living area. The subject's improvement assessment of \$76,902 or \$37.08 per square foot of living area falls above the two best comparables in this record on an overall basis but is bracketed on a per square foot basis. However, 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 improvement assessment commensurate with the appellant's request is warranted.

As to the land inequity argument, the parcels for the two best comparables have either 65,775 or 196,456 square feet of land area with assessments of \$9,960 and \$17,864 or of \$0.09 and \$0.15 per square foot of land area. The subject's land assessment of \$15,018 or \$0.12 per square foot of land area is bracketed by the best and only suitable land comparables in this record, given that the appellant's comparable #1 has farmland which is entitled to a preferential assessment based on use. Based on this record, the Board finds that the subject's land is not inequitably assessed and a reduction in the subject's land 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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