



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

APPELLANT: Sharon Burgess
DOCKET NO.: 22-03133.001-R-1
PARCEL NO.: 04-06.0-301-006

The parties of record before the Property Tax Appeal Board are Sharon Burgess, 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: \$19,611
IMPR.: \$75,200
TOTAL: \$94,811

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 and brick exterior construction with 1,997 square feet of living area. The dwelling was constructed in 2003 and is approximately 20 years old. Features of the home include a basement, central air conditioning, a fireplace, and an 1,162 square foot garage. The property has a 43,369 square foot, or approximately 1 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 four equity comparables located within 0.2 of a mile from the subject. The parcels range in size from 0.98 of an acre to 1.08 acres of land area and are improved with 1-story homes of frame and brick exterior construction ranging in size from 1,850 to 2,040 square feet of living area. The dwellings are 20 or 21 years old. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 878 to 926 square feet of building area. The comparables have land assessments ranging from \$19,254 to

\$21,349 or \$0.45 and \$0.46 per square foot of land area and have improvement assessments ranging from \$71,108 to \$74,542 or from \$36.54 to \$38.44 per square foot of living area.¹ Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$98,230. The subject property has a land assessment of \$19,611 or \$0.45 per square foot of land area and an improvement assessment of \$78,619 or \$39.37 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 2 houses away or in the same subdivision as the subject. Comparable #4 is the same property as the appellant's comparable #1. The parcels range in size from 0.98 of an acre to 1.01 acres of land area and are improved with 1-story homes of frame and masonry exterior construction ranging in size from 1,922 to 2,135 square feet of living area. The dwellings were built from 2002 to 2004. Each home has a basement, three of which have finished area, central air conditioning, and a garage ranging in size from 768 to 991 square feet of building area. Two homes each have a fireplace. The comparables have land assessments ranging from \$19,254 to \$19,982 or \$0.45 per square foot of land area and have improvement assessments ranging from \$71,514 to \$103,965 or from \$37.20 to \$48.69 per square foot of living area. The board of review also submitted sales data for these comparables. 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 record contains a total of seven equity comparables, with one common comparable, for the Board's consideration. With regard to the land assessment equity, the Board finds the comparables are similar to the subject in site size and location and have land assessments ranging from \$19,254 to \$21,349 or \$0.45 or \$0.46 per square foot of land area. The subject's land assessment of \$19,611 or \$0.45 per square foot of land area falls within the range established by the best comparables in terms of total land assessment and is equal to six of the seven comparables on a per square foot basis. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

¹ The board of review noted the assessment amounts shown in the appellant's grid analysis for comparable #1, which is common to both parties, are incorrect and provided the correct assessment amounts for this common comparable.

With regard to improvement assessment equity, the Board gives less weight to the board of review's comparables #1, #2, and #3, which each have finished basement area unlike the subject. The Board finds the best evidence of improvement assessment equity to be the appellant's comparables, including the common comparable, which are more similar to the subject in dwelling size, age, location, and features, although these comparables each have a smaller garage than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables have improvement assessments that range from \$71,108 to \$74,542 or from \$36.54 to \$38.44 per square foot of living area. The subject's improvement assessment of \$78,619 or \$39.37 per square foot of living area falls above the range established by 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 demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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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