



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

APPELLANT: Steve Neumeyer
DOCKET NO.: 22-03137.001-R-1
PARCEL NO.: 08-16.0-203-002

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 **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: \$4,960
IMPR.: \$7,581
TOTAL: \$12,541

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a notice of equalization issued by 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 mobile home with 840 square feet of living area. The home was manufactured in 1986.¹ Features of the home include central air conditioning and a detached 200 square foot garage. The property has an 8,437 square foot site and is located in Swansea, St. Clair 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 located within 2 miles from the subject. The comparables have 3,300 or 8,000 square foot sites that are improved with mobile homes ranging in size from 975 to 1,298 square feet of living area. Each home has central air conditioning. The comparables have land assessments ranging from \$1,459 to \$3,079 or from \$0.38 to \$0.44 per square foot of land area and have improvement assessments ranging

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

from \$6,955 to \$8,651 or from \$5.80 to \$7.30 per square foot of living area. 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 equalized assessment for the subject of \$12,753. The subject property has an equalized land assessment of \$5,172 or \$0.61 per square foot of land area and an equalized improvement assessment of \$7,581 or \$9.03 per square foot of living area. The board of review indicated in its "Board of Review Notes on Appeal" that the appellant did not file a complaint with the board of review, but filed this appeal directly to the Board following receipt of a notice of an equalization factor of 1.0428 for St. Clair Township which increased the subject's total assessment from \$12,230 to \$12,753, the subject's land assessment from \$4,960 to \$5,172, and the subject's improvement assessment from \$7,270 to \$7,581.

In support of its contention of the correct assessment the board of review submitted the subject's property record card. Based on this 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).

As an initial matter, the record indicates that the appellant did not file a complaint with the board of review but appealed the subject's total assessment directly to the Board based on notices of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Board can grant is limited. Section 1910.60(a) of the rules of the 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 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 where a taxpayer files an appeal directly to the 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 Bd., 302 Ill. App. 3d 745, 753, 706 N.E. 2d 76, 82, 235 Ill. Dec. 816, 822 (4th Dist. 1999). Thus, any reduction would be limited to the increase in the assessment caused by the application of the equalization factor.

The Board finds the only evidence of assessment equity to be the appellant's comparables. With regard to land assessment equity, the Board gave less weight to comparable #1, which is a much smaller site than the subject and is more distant from the subject than the other comparables in this record. The Board finds comparables #2 and #3 are more similar to the subject in site size and location and have land assessments of \$2,971 and \$3,079 or \$0.37 and \$0.38 per square foot of land area, respectively. The subject's land assessment of \$5,172 or \$0.61 per square foot of land area falls above the best comparables in this record and appears to be excessive. Based on this evidence, 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 land was inequitably assessed and a reduction in the subject's land assessment is justified, but such reduction is limited to the increase in the assessment caused by the application of the equalization factor.

With regard to improvement assessment equity, the Board gave less weight to comparable #1 which is located more distant from the subject than the other comparables in this record. The Board finds comparables #2 and #3 are more similar to the subject in location but have varying degrees of similarity to the subject in dwelling size and each of these comparables lacks a garage that is a feature of the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables have improvement assessments of \$7,115 and \$8,651 or \$7.30 and \$6.66 per square foot of living area, respectively. The subject's improvement assessment of \$7,581 or \$9.03 per square foot of living area is bracketed by the best comparables in terms of total improvement assessment and falls above the best comparables on a per square foot basis, which is logical given the subject is smaller home than the best comparables. The Board notes the principle of the economies of scale which generally provides that if all other things are equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. 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 improvement 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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