



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

APPELLANT: John and Nancy Fritz  
DOCKET NO.: 22-03154.001-R-1  
PARCEL NO.: 12-10.0-409-003

The parties of record before the Property Tax Appeal Board are John and Nancy Fritz, the appellants; 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:** \$13,863  
**IMPR.:** \$83,576  
**TOTAL:** \$97,439

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 1-story dwelling of masonry and frame exterior construction with 2,034 square feet of living area. The dwelling was constructed in 2005. Features of the home include a basement with finished area, central air conditioning, and a 480 square foot garage. The property has a 13,200 square foot site and is located in Millstadt, Millstadt Township, St. Clair County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables located within the same assessment neighborhood code as the subject and within 0.5 of a mile from the subject. The comparables have 9,000 or 10,800 square foot sites that are improved with 1-story homes of masonry or masonry and frame exterior construction ranging in size from 1,844 to 2,023 square

feet of living area. The dwellings were built in 2005 or 2006. Each home has a basement,<sup>1</sup> central air conditioning, and a garage ranging in size from 506 to 1,028 square feet of building area. One home has a fireplace. The comparables have land assessments of \$13,863 or \$1.28 and \$1.54 per square foot of land area and have improvement assessments ranging from \$66,174 to \$74,877 or from \$34.78 to \$37.01 per square foot of living area. Based on this evidence, the appellants 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 \$97,439. The subject property has an equalized land assessment of \$13,863 or \$1.05 per square foot of land area and has an equalized improvement assessment of \$83,576 or \$41.09 per square foot of living area. The board of review indicated in its "Board of Review Notes on Appeal" that the appellants 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 1.0815 for Millstadt Township which increased the subject's total assessment from \$90,096 to \$97,439, the subject's land assessment from \$12,818 to \$13,863, and the subject's improvement assessment from \$77,278 to \$83,576.

In support of its contention of the correct assessment the board of review submitted information on thirteen comparables, but did not submit any assessment data for these comparables, and consequently, the Board shall not further consider these comparables. The board of review requested the subject's assessment be sustained.

In written rebuttal, the appellants argued the comparables are similar to the subject in dwelling size, but acknowledged they lack finished basement area that is a feature of the subject.

### **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).

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

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<sup>1</sup> The parties differ regarding the comparables' basement finish. The Board finds the best evidence of the comparables' basement finish is found in their property record cards presented by the board of review, which were not refuted by the appellants in written rebuttal.

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 appellants' comparables. With regard to land assessment equity, the Board finds these comparables are similar to the subject in location but have smaller lots than the subject. The comparables have land assessments of \$13,863 or \$1.28 and \$1.54 per square foot of land area. The subject's land assessment of \$13,863 or \$1.05 per square foot of land area is equal to the comparables in terms of total land assessment and below the range on a per square foot basis. Based on this record, the Board finds the appellants 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.

With regard to improvement assessment equity, the Board finds the comparables are relatively similar to the subject in dwelling size, age, location, and features, although these comparables lack finished basement area that is a feature of the subject, suggesting upward adjustments to the comparables would be needed to make them more equivalent to the subject. The comparables have improvement assessments ranging from \$66,174 to \$74,877 or from \$34.78 to \$37.01 per square foot of living area. The subject's improvement assessment of \$83,576 or \$41.09 per square foot of living area is above the range established by the comparables in this record. Based on this record, and after considering appropriate adjustments to the best comparables for differences from the subject, such as finished basement area, the Board finds the appellants 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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