



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

APPELLANT: Marilyn Neumeyer
DOCKET NO.: 22-03192.001-R-1
PARCEL NO.: 08-16.0-404-039

The parties of record before the Property Tax Appeal Board are Marilyn 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: \$7,146
IMPR.: \$44,743
TOTAL: \$51,889

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 1-story dwelling of frame exterior construction with 1,816 square feet of living area. The dwelling was constructed in 2005 and has an effective age of 2010.¹ Features of the home include a basement, central air conditioning, and a 575 square foot garage. The property has a 25,855 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 the same assessment neighborhood code as the subject. The parcels range in size from 13,560 to 32,550 square feet of land and are improved with 1-story homes of frame, masonry, or frame and masonry exterior construction ranging in size from 1,249 to 1,800 square feet of living area. The

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

dwellings were built from 1942 to 1985 and each have an effective age of 1995.² Each home has a basement, one of which has finished area, and central air conditioning. One home has a fireplace and two homes each have a 180 or a 440 square foot garage. The comparables have land assessments ranging from \$4,684 to \$7,365 or from \$0.23 to \$0.35 per square foot of land area and have improvement assessments ranging from \$35,939 to \$41,711 or from \$23.17 to \$29.20 per square foot of living area.

As part of the appeal, the appellant submitted a final decision of the board of review disclosing a total equalized assessment for the subject of \$52,195. The subject has an equalized land assessment of \$7,452 or \$0.29 per square foot of land area, reflecting the application of an equalization factor of 1.0428 in St. Clair Township, which increased the subject's land assessment from \$7,146 to \$7,452. The subject has an equalized improvement assessment of \$44,743 or \$24.64 per square foot of living area, reflecting the application of an equalization factor of 1.0428 in St. Clair Township, which increased the subject's improvement assessment from \$42,907 to \$44,743.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found in default by a letter issued on July 27, 2023.

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 appealed the subject's assessment directly to the Board based on a notice 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:

² Additional details regarding the comparables are found in their property record cards presented by the appellant.

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. The board of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to Section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill. Admin .Code § 1910.40(a) & § 1910.69(a).

With regard to land assessment equity, the Board finds the appellant's comparables are similar to the subject in location, but have varying degrees of similarity to the subject in site size, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. The comparables have land assessments that range from \$4,684 to \$7,365 or from \$0.23 to \$0.35 per square foot of land area. The subject's land assessment of \$7,452 or \$0.29 per square foot of land area falls above the range established by the comparables in terms of total land assessment and within the range on a per square foot basis. Based on this record and after considering appropriate adjustments to the 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 land assessment caused by the application of the equalization factor.

With regard to improvement assessment equity, the Board finds comparables #1 and #2 are more similar to the subject in dwelling size, location, and some features, although these comparables are older homes than the subject and one comparable lacks a garage that is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. The Board gave less weight to comparable #3, which is less similar to the subject in dwelling size than the other comparables in this record. The two most similar comparables have improvement assessments of \$35,939 and \$41,711 or \$23.62 and \$23.17 per square foot of living area, respectively. The subject's improvement assessment of \$44,743 or \$24.64 per square foot of living area falls above the best comparables in this record, but appears to be justified given the subject's newer age compared to the best comparables. Based on this record and after considering appropriate adjustments to the 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

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