



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

APPELLANT: Joshua Schaefer
DOCKET NO.: 22-03194.001-R-1
PARCEL NO.: 09-30.0-103-022

The parties of record before the Property Tax Appeal Board are Joshua Schaefer, 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: \$8,003
IMPR.: \$39,389
TOTAL: \$47,392

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 1,388 square feet of living area. The dwelling was constructed in 2001 and is approximately 22 years old. Features of the home include a basement, central air conditioning, and a 360 square foot garage. The property has a 6,534 square foot site and is located in Belleville, Belleville Township, St. Clair County.

The appellant contends both assessment inequity regarding the improvement and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted information on five comparables located on the same street or within 2 blocks of the subject. The parcels range in size from 5,052 to 8,276 square feet of land area and are improved with 1-story or 2-story homes of frame or brick and frame exterior construction ranging in size from 1,207 to 2,205 square feet of living area. The dwellings range in age from 21 to 24 years old. Each home has a basement, two of which have finished area, central air conditioning, and a 360 square foot

garage. Four homes each have a fireplace. The comparables sold from January 2011 to April 2022 for prices ranging from \$145,000 to \$192,000 or from \$87.07 to \$142.11 per square foot of living area, including land. The comparables have improvement assessments ranging from \$37,718 to \$45,696 or from \$20.72 to \$31.35 per square foot of living area.

As part of the appeal, the appellant submitted a copy of a final decision of the board of review disclosing the property has a total assessment of \$50,610 and an improvement assessment of \$42,607 or \$30.70 per square foot of living area, reflecting the application of an equalization factor of 1.0817 in Belleville Township, which increased the subject's total assessment from \$46,788 to \$50,610 and the subject's improvement assessment from \$39,389 to \$42,607. The subject's total equalized assessment reflects a market value of \$151,845 or \$109.40 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹

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 in part the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill. Admin. Code § 1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill. Admin. Code § 1910.65(c).

As an initial matter, the record indicates that the appellant appealed the subject's total 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:

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

¹ Section 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code § 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2022.

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 market value to be the appellant's comparable sales. 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).

The Board finds comparables #1 and #3 are more similar to the subject in design, dwelling size, age, location, site size, and features and sold more proximate in time to the assessment date. The Board gave less weight to comparable #5, which sold too remote in time from the January 1, 2022 assessment date to be indicative of market value as of that date, and to comparables #2 and #4, due to substantial differences from the subject in design and/or dwelling size. The two most similar comparables sold for prices of \$151,000 and \$190,000 or for \$125.10 and \$142.11 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$151,845 or \$109.40 per square foot of living area, including land, which is bracketed by the best comparable sales in terms of total market value and is below the best comparables on a price per square foot basis. Based on this limited record, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment for overvaluation is not justified.

The appellant also 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 finds the only evidence of market value to be the appellant's comparables. The Board gave less weight to comparables #2 and #4, due to substantial differences from the subject in design and/or dwelling size. The Board finds comparables #1, #3, and #5 are more similar to the subject in design, dwelling size, age, location, and features. These three most similar comparables have improvement assessments ranging from \$37,718 to \$39,503 or from \$28.96 to \$31.35 per square foot of living area. The subject has an improvement assessment of \$42,607 or \$30.70 per square foot of living area, including land, which is above the range established by the best comparable in terms of total improvement assessment and within the range on a per square

foot basis. Based on this limited record, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds that a reduction in the subject's improvement assessment is justified, but such reduction is limited to the increase in the improvement assessment caused by the application of the equalization factor.

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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