



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

APPELLANT: Brenda Thomas
DOCKET NO.: 22-03198.001-R-1
PARCEL NO.: 02-27.0-415-013

The parties of record before the Property Tax Appeal Board are Brenda Thomas, 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: \$366
IMPR.: \$6,376
TOTAL: \$6,742

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 912 square feet of living area. The dwelling was constructed in 1955 and has an effective age of 1985. The home features a crawl space foundation. The property has a 6,968 square foot, or 0.16 acre, site and is located in East Saint Louis, Centreville 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 five equity comparables located within 0.2 of a mile from the subject. The parcels range in size from 6,968 to 20,909 square feet of land area and are improved with 1-story homes of frame exterior construction ranging in size from 750 to 1,208 square feet of living area. The dwellings were built from 1950 to 1956 with comparables #2 through #5 each having an effective age of 1975 or 1985. Three homes have a crawl space foundation, one home has a concrete slab foundation, and one home has a basement.¹ Four

¹ Additional details regarding the comparables are found in their property record cards presented by the appellant.

homes have central air conditioning. Comparable #5 has a 440 square foot carport. The comparables have land assessments ranging from \$366 to \$1,125 or \$0.04 and \$0.05 per square foot of land area and have improvement assessments ranging from \$871 to \$6,606 or from \$0.72 to \$6.27 per square foot of living area.

The appellant submitted a brief contending that the comparables are larger than the subject in dwelling size and/or lot size but have lower assessments than the subject.

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 \$7,095. The subject property has a land assessment of \$366 or \$0.05 per square foot of land area and an improvement assessment of \$6,729 or \$7.38 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 1.0553 for Centreville Township which increased the subject's total assessment from \$6,723 to \$7,095.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within the same assessment neighborhood code as the subject. The board of review did not present assessment information for these comparables, and thus, the Board shall not further consider these comparables. The board of review requested the subject's assessment be sustained.

In written rebuttal, the appellant presented three additional comparables that recently sold. Pursuant to Section 1910.66(c) of the Board's procedural rules: "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence." (86 Ill. Admin. Code § 1910.66(c)). The Board finds the appellant's rebuttal evidence constitute evidence of newly discovered comparable properties, and this evidence shall not be further considered pursuant to Section 1910.66(c).

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 comparables #1, #3, and #4, which are less similar to the subject in lot size than the other comparables in this record. The Board finds the best evidence of land assessment equity to be comparables #2 and #5, which are identical to the subject in lot size and similar to the subject in location. These most similar comparables have land assessments of \$366 or \$0.05 per square foot of land area. The subject's land assessment of \$366 or \$0.05 per square foot of land area is the same as the best land comparables in this record.

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.

With regard to improvement assessment equity, the Board gave less weight to comparables #1 and #3, which are less similar to the subject in dwelling size than the other comparables in this record. The Board finds the best evidence of improvement assessment equity to be comparables #2, #4, and #5, which are more similar to the subject in dwelling size, age/effective age, location, and some features, although one comparable has a basement unlike the subject and one comparable has a carport unlike the subject, suggesting downward 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 \$2,713 to \$5,621 or from \$3.60 to \$6.72 per square foot of living area. The subject's improvement assessment of \$6,729 or \$7.38 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, but such reduction is limited to the increase in the 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: February 20, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Brenda Thomas
21510 Meadow Wood Lane
Brandywine, MD 20613-9519

COUNTY

St. Clair County Board of Review
St. Clair County Building
10 Public Square
Belleville, IL 62220