



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

APPELLANT: Ivan & Judy Kohlmeier
DOCKET NO.: 22-03233.001-R-1
PARCEL NO.: 08-09.0-408-006

The parties of record before the Property Tax Appeal Board are Ivan & Judy Kohlmeier, 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 **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: \$4,871
IMPR.: \$27,260
TOTAL: \$32,131

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of 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 one-story dwelling of frame and brick exterior construction with 2,060 square feet of living area. The dwelling was constructed in 1987. Features of the home include a crawl space foundation, central air conditioning, a fireplace and a 506 square foot 2-car garage. The property has an approximately 15,000 square foot site and is located in Swansea, St. Clair Township, St. Clair County.

The subject's property record card, submitted by both parties, disclosed the subject property suffers from mine subsidence.

The appellants contend assessment inequity, with respect to both the land and improvement assessments, as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables located in the same assessment neighborhood code as the subject. The comparables have sites that range in size from 13,504 to 51,836 square feet of

land area and are improved with one-story dwellings of brick or brick and frame exterior construction ranging in size from 2,178 to 2,636 square feet of living area. The homes were built from 1986 to 1989. Three comparables have a crawl space foundation and one comparable has a basement with finished area. Each dwelling has central air conditioning, from one to three fireplaces and a garage ranging in size from 552 to 750 square feet of building area. The comparables have land assessments that range from \$3,899 to \$5,065 or from \$0.10 to \$0.33 per square foot of land area. The comparables have improvement assessments ranging from \$22,111 to \$26,224 or from \$8.76 to \$12.04 per square foot of living area.

The appellants also submitted copies of the property record cards for each of their comparables which depict that these properties are affected by mine subsidence. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$27,928 with a land assessment of \$4,871 or \$0.32 per square foot of land area and an improvement assessment of \$23,057 or \$11.19 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject after equalization of \$33,880. The subject has a land assessment of \$6,620 or \$0.44 per square foot of land area and an improvement assessment of \$27,260 or \$13.23 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 11,356 to 19,602 square feet of land area and are improved with one-story dwellings of masonry or frame and masonry exterior construction ranging in size from 1,971 to 2,178 square feet of living area. The homes were built from 1980 to 1991. Each comparable has a crawl space foundation, central air conditioning, one fireplace and a garage ranging in size from 360 to 624 square feet of building area. The comparables have land assessments that range from \$5,969 to \$10,357 or from \$0.39 to \$0.70 per square foot of land area and improvement assessments that range from \$33,074 to \$43,392 or from \$16.24 to \$21.43 per square foot of living area.

The board of review submitted copies of the property record cards for its comparables which depict three of the properties are affected by mine subsidence. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal the appellants asserted each of their comparable properties has mine subsidence like the subject property. The appellants critiqued the board of review comparables contending one property has no mine subsidence and two of the comparables have "very little mine subsidence." The appellants also submitted information on one new comparable property.

Conclusion of Law

As an initial matter, the appellants provided one new comparable property in the subject's neighborhood not previously submitted by the appellants as an equity comparable. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

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))

Pursuant to this rule, the Property Tax Appeal Board finds that this additional comparable submitted by the appellants is improper rebuttal evidence and will not be considered by the Board in its determination of the correct assessment.

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). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight assessment comparables for the Board's consideration.

With respect to the equity argument for the subject's land assessment, the Board gives less weight to the appellants' comparables #2 and #4 along with board of review comparables #2, #3 and #4 which are less similar to the subject in site size than other properties in the record. The Board finds the best evidence of land assessment equity to be appellants comparables #1 and #3 as well as board of review comparable #1 which are more similar to the subject in location, site size as well as depicted as being affected by mine subsidence. These comparables have land assessments of \$3,899 to \$5,969 or from \$0.29 to \$0.39 per square foot of land area. The subject property has a land assessment of \$6,620 or \$0.44 per square foot of land area which falls above the range established by the best land comparables in the record. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's land assessment, commensurate with the request, is supported.

With respect to the subject's improvement assessment, the Board gives less weight to appellants' comparables #1, #2 and #4 which differ from the subject in dwelling size and/or has a finished basement in contrast to the subject's crawl space foundation. The Board gives less weight to board of review comparable #4 which is not affected by mine subsidence. The Board finds the best evidence of improvement assessment equity to be appellants' comparable #3 along with board of review comparables #1, #2 and #3 which are more similar to the subject in location, age, design, dwelling size and other features in addition to being impacted by mine subsidence. These comparables have improvement assessments ranging from \$26,224 to \$35,630 or from \$12.04 to \$18.04 per square foot of living area. The subject has an improvement assessment of \$27,260 or \$13.23 per square foot of living area which falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences from the subject, 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:

April 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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