FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Darrell & Linda Michael
DOCKET NO.: 23-04109.001-R-1
PARCEL NO.: 08-03.0-403-013

The parties of record before the Property Tax Appeal Board are Darrell & Linda Michael, 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:	$35,000
IMPR.:	$175,000
TOTAL:	$210,000

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 2023 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 home of brick exterior construction with 2,839 square feet of living area. The dwelling was constructed in 2022 and is approximately 1 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 756 square foot garage. The property has a 30,927 square foot site and is located in Swansea, St. Clair Township, St. Clair County.

The appellants contend assessment inequity regarding both the land and improvement assessments as the basis of the appeal. In support of this argument, the appellants submitted information on six equity comparables located within the same assessment neighborhood code as the subject. The parcels range in size from 23,522 to 32,670 square feet of land area and are improved with 1-story homes of brick exterior construction ranging in size from 2,366 to 3,146 square feet of living area. The dwellings range in age from 2 to 7 years old. Each home has a basement, five of which have finished area, central air conditioning, and a garage ranging in size from 586 to 726 square feet of building area. Five homes each have two fireplaces. The appellants reported the comparables have land assessments ranging from $27,177 to $32,135 or from $1.01 to $1.16 per square foot of land area and have improvement assessments ranging from $130,986 to $162,606 or from $46.90 to $55.36 per square foot of living area.[1]

The appellants submitted a final decision of the board of review disclosing the subject has an equalized assessment of $237,448. The subject has an equalized land assessment of $35,262 or $1.14 per square foot of land area and an equalized improvement assessment of $202,186 or $71.22 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 assessment for the subject of $216,255 prior to equalization. Also, as part of the "Board of Review Notes on Appeal," the board of review reported that 2020 was the first year of the general assessment cycle for the subject property and that for tax year 2023 an equalization factor of 1.0980 was applied to non-farm properties in St. Clair Township.

In support of the correct assessment of the subject, the board of review presented information regarding the appellant's comparables, including information on two sales of these comparables. The Board finds this market value evidence is not responsive to the appellants' assessment equity argument and shall not further consider this evidence. Based on this evidence, the board of review offered to stipulate to a reduced assessment of $212,986.

The appellants rejected the board of review's offer to stipulate.

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.Adm.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.Adm.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 Board finds the only evidence of assessment equity to be the appellant's comparables. With regard to land assessment equity, the Board gives less weight to comparables #4 and #6, which are less similar to the subject in site size than other comparables in this record.

The Board finds the best evidence of land assessment equity to be comparables #1, #2, #3, and #5, which are similar to the subject in location and are more similar to the subject in site size. These most similar comparables have land assessments ranging from $31,477 to $32,135 or from

[1] The Board has recalculated the per square foot improvement assessments based on the improvement assessments and dwelling sizes provided by the appellants.

$1.01 to $1.06 per square foot of land area. The subject's land assessment of $35,262 or $1.14 per square foot of land 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 appellants 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.

With regard to improvement assessment equity, the Board gives less weight to comparable #4, which is less similar in age to the subject than the other comparables in this record, and to comparable #5, which is an approximately 17% smaller home than the subject dwelling.

The Board finds the best evidence of improvement assessment equity to be comparables #1, #2, #3, and #6, which are more similar to the subject in dwelling size, age, location, and features, although these comparables are slightly older homes than the subject and three comparables have finished basement area unlike the subject, suggesting 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 $136,165 to $162,606 or from $46.90 to $51.69 per square foot of living area. The subject's improvement assessment of $202,186 or $71.22 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: ____________________ ____________________

C E R T I F I C A T I O N

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: December 17, 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

Darrell & Linda Michael
4201 Pascal Place
Swansea, IL 62226

COUNTY

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