



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

APPELLANT: Roy Allen
DOCKET NO.: 23-04229.001-R-1
PARCEL NO.: 01-24.0-430-003

The parties of record before the Property Tax Appeal Board are Roy Allen, 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: \$1,152
IMPR.: \$1,706
TOTAL: \$2,858

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 vacant site with approximately .14 acres, or 6,098 square feet of land area located in East St. Louis, East Saint Louis Township, St. Clair County.

The appellant marked assessment equity as the basis of the appeal. The appellant in his submission disclosed that a home that was on the subject parcel was no longer present as the house has been demolished. In support of this assertion the appellant provided “before” and “after” photographs of the subject property depicting the home before and after the building was razed. The appellant also submitted information on four land assessment comparables containing either .07 or .70 acres of land with land assessments ranging from \$53 to \$580 or from approximately \$.002 to \$.19 per square foot of land area. The appellant asserted that comparables #1 and #2 are located next door to the subject property; comparable #3 is located down the street from the subject property; and comparable #4 is located one block south of the subject property.

The appellant also submitted a copy of the Notice of Final Decision on Assessed Value by Board of Review dated March 6, 2024, disclosing the subject's assessment was increased from \$2,858 to \$3,095 by the application of a township equalization factor of 1.082900. The notice disclosed the subject had a land assessment of \$1,152, an improvement assessment of \$1,943, and a total assessment of \$3,095. The appellant requested the subject's land assessment be reduced to \$580; the improvement assessment be reduced to \$0; resulting in a total assessment of \$580.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject prior to equalization of \$2,858. The board of review further indicated that the appellant did not file a complaint before the board of review and did not appear before the board of review. The board of review also indicated that a township equalization factor of 1.0829 was applied. The board of review asserted that it was of the opinion the subject's value is fair and the comparables provided by the appellant are half the size of the subject's lot. The board of review submitted copies of the property record cards for the subject and the appellant's comparables as well as aerial photographs depicting the subject and the comparables.

Conclusion of Law

The appellant marked 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 evidence in the record supports a reduction to the subject's assessment.

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 Property Tax Appeal Board based on a notice of the application of a township equalization factor increasing the subject's assessment. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board may 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 equalizing factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board shall not grant a reduction in the assessment greater

than the amount that was added as the result of the equalizing 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 appellant disclosed the subject had an equalized improvement assessment of \$1,943. However, the appellant asserted that the dwelling located on the property had been torn down and provided photographs of the subject property depicting the home had been razed. The board of review submitted no evidence or any statements challenging the appellant's contention that the dwelling on the subject property had been demolished. Based on this record the Board finds the subject's improvement assessment should be reduced to reflect the fact the dwelling on the property has been demolished.

The appellant also presented four assessment equity comparables to demonstrate the land was being inequitably assessed. The Board finds, however, that appellant's comparables #1 and #2 are located next to the subject property and each has a land assessment of approximately \$.19 per square foot of land area. The subject property has a land assessment of \$1,152 or approximately \$.19 per square foot of land area, which is equivalent to the two comparables most similar to the subject in location. Based on this record the Board finds the appellant did not demonstrate assessment inequity with respect to the land assessment with clear and convincing evidence.

In conclusion the Board finds a reduction in the subject's assessment is appropriate due to the demolition of the subject dwelling but the overall reduction to the subject's total assessment is limited by the amount of increase caused by the township 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: _____

October 15, 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

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