



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

APPELLANT: Pamela Dunn
DOCKET NO.: 23-04326.001-R-1
PARCEL NO.: 02-30.0-127-053

The parties of record before the Property Tax Appeal Board are Pamela Dunn, 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: \$516
IMPR.: \$10,711
TOTAL: \$11,227

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 one-story dwelling of masonry and brick exterior construction with 1,536 square feet of living area. The dwelling was built in 1965 and is approximately 58 years old. Features of the home include a full unfinished basement and a detached garage with 750 square feet of building area. The property has a 15,681 square foot site and is located in East St. Louis, Centerville Township, St. Clair County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located within 5 blocks from the subject, two of which are located within the same assessment neighborhood code as the subject property. The comparables are improved with one-story dwellings with brick or frame construction ranging in size from 1,520 to 1,639 square feet of living area and ranging in age from 17 to 64 years old. Two dwellings each have a full unfinished basement, and one home has a crawl space foundation. Each dwelling has central air

conditioning and a garage ranging in size from 400 to 560 square feet of building area. The comparables have improvement assessments ranging from \$10,325 to \$13,291 or from \$6.48 to \$7.18 per square foot of living area. The Residential Appeal form disclosed that the subject property is an owner-occupied residence. Based on this evidence, the appellant requested a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,848. The subject property has an improvement assessment of \$11,304 or \$7.36 per square foot of living area. The Notes on Appeal also disclosed that the Centerville's Township's general assessment cycle began in 2021 and continues through 2024. It further indicated that in tax year 2023, a township equalization factor of 1.1410 was applied in Centerville Township.

In support of its contention of the correct assessment, the board of review submitted a copy of the Property Tax Appeal Board decision for the 2022 tax year under Docket Number 22-03128.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision reducing the subject's total assessment to \$9,840 based on the agreement of the parties. The subject's improvement assessment was reduced to \$9,388. The board of review argued that for the current 2023 tax year on appeal, the board of review "... did an autorollover for the 2022 PTAB case 22-03128 final decision plus 23 multiplier (sic)." Based on this argument, the board of review requested a dismissal of the appeal. Prior to this decision, the PTAB denied the Board of Review's Motion to Dismiss as the appellant met the initial burden of going forward with the appeal under the provision of 86 Ill.Admin.Code §1910.63(b).

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 Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3 which are most similar to the subject dwelling in location, age, design, foundation, and features. These two most similar comparables have improvement assessments of \$10,325 and \$11,767 or \$6.48 and \$7.18 per square foot of living area. The subject's improvement assessment of \$11,304 or \$7.36 per square foot of living area is bracketed by the best comparables in this record in terms of overall improvement assessment. Therefore, based on this record, the Board finds that the appellant did not establish by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is not warranted on the basis of assessment inequity.

However, in this appeal, the Property Tax Appeal Board finds that section 16-185 of the Property Tax Code (35 ILCS 200/16-185) is controlling which provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (Emphasis added).

35 ILCS 200/16-185. The Board finds that the subject property was the subject matter of an appeal for the 2022 tax year under Docket Number 22-03128.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision reducing the subject's total assessment to \$9,840 based on the agreement of the parties. The subject's improvement assessment was reduced to \$9,388. The record further disclosed the subject property is an owner-occupied dwelling and that the 2022 and 2023 tax years are within the same general assessment period. Furthermore, the decision of the Property Tax Appeal Board for the 2022 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. The record also disclosed that in tax year 2023 a township equalization factor of 1.1410 was applied in Centerville Township. Applying section 16-185 of the Property Tax Code results in a total assessment of \$11,227,¹ which is lower than the 2023 total assessment of the subject property of \$11,848 as established by the St. Clair County Board of Review. After considering the mandates of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted.

¹ \$9,840 (PTAB's prior year decision) x 1.1410 (2023 township equalization factor) = \$11,227.

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 18, 2025



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

Pamela Dunn
609 S 31ST
EAST ST LOUIS, IL 62207

COUNTY

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