



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Metze Terra
DOCKET NO.: 23-04392.001-R-1
PARCEL NO.: 03-15.0-300-028

The parties of record before the Property Tax Appeal Board are Metze Terra, 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 **No Change** 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: \$6,201
IMPR.: \$44,387
TOTAL: \$50,588

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 1-story dwelling of vinyl siding exterior construction with 1,080 square feet of living area. The dwelling was constructed in 1957 and has a chronological age of 66 years old. The subject is further described as having an effective age of 1995.¹ Features of the home include an unfinished basement, central air conditioning, a 400 square foot garage, a 768 square foot pole barn and a carport. The property has an approximately 101,475 square foot site and is located in Caseyville, Caseyville Township, St. Clair County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. The appellant did not challenge the subject's land assessment. In support of this argument, the appellant submitted information on three equity comparables located either 0.50 of a mile from the subject or an immediate neighboring property. The comparables are

¹ Additional descriptive details for the subject property were found in the subject's property record card, submitted by the board of review, and not refuted by the appellant.

reportedly improved with 1-story or 2-story dwellings of brick or vinyl siding exterior construction ranging in size from 1,100 to 1,574 square feet of living area. The homes range in age from 35 to 66 years old. Two comparables have a basement with finished area and one comparable lacks a basement foundation. Each dwelling has central air conditioning and a garage with 520 or 720 square feet of building area. One home has two fireplaces. Comparable #1 also has a 1,170 square foot pole building. The comparables have improvement assessments that range from \$39,759 to \$60,794 or from \$25.26 to \$55.27 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$39,404 or \$36.49 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 of \$50,588. The subject has an improvement assessment of \$44,387 or \$41.10 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with a May 2021 purchase of the subject property for a price of \$181,000. The Board of review also submitted property record cards for the subject and each of the appellant's comparables. The Board finds the property record cards for the appellant's comparables disclose comparable #1 has a crawl space foundation and a carport and comparable #2 has a carport and shed. With respect to appellant comparable #3, the property record card and photographs submitted by the board of review depict this comparable to have a split-level dwelling with 1,772 square feet of above grade living area. The board of review did not submit any equity comparables in support of the subject's improvement assessment. The board of review also submitted written comments arguing the appellant did not file a complaint with the board of review for the 2023 assessment year and noted the subject was purchased in 2021 for a price of \$181,000 and that "Caseyville was a quad in 2023." Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant noted a meeting between the parties took place on October 16, 2023. At the meeting, the appellant argued the subject property lacks a fireplace and the subject's basement is unfinished. The Board finds the subject's grid analysis does not include either a fireplace or finished basement area for the subject property which was not disputed by the board of review. The appellant also noted a discussion with the board of review regarding to the subject's site size. The Board finds issues related to site size are not responsive to the appellant's challenge to the subject's improvement assessment.

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). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted three equity comparables for the Board's consideration. The Board gives less weight to appellant comparable #3 which differs from the subject in design, dwelling size and lacks a pole building which the subject property includes.

The Board finds the best evidence of assessment equity to be appellant comparables #1 and #2 which are more similar to the subject in location, design, and feature additional buildings like the subject. However, these properties present varying degrees of similarity to the subject in age, are larger in dwelling size and are dissimilar to the subject in foundation amenity. These two best comparables have improvement assessments of \$39,759 and \$59,922 or \$25.26 and \$39.89 per square foot of living area. The subject's improvement assessment of \$44,387 or \$41.10 per square foot of living area is bracketed by the two best comparables in this record on an overall improvement assessment basis and above the two best comparables on a per square foot basis. Accepted real estate theory provides that, all things being equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Given the subject's somewhat smaller living area relative to the two best comparables in the record, its higher per square foot improvement assessment appears to be logical. Therefore, after considering appropriate adjustments to the best comparables for differences from the subject, such as age, dwelling size, foundation and additional buildings, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which, appears to exist on the basis of the evidence in this record.

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: _____

November 19, 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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