



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

APPELLANT: William May
DOCKET NO.: 23-04419.001-R-1
PARCEL NO.: 08-23.0-101-035

The parties of record before the Property Tax Appeal Board are William May, 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: \$7,517
IMPR.: \$22,342
TOTAL: \$29,859

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a notice of equalization issued by 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 frame exterior construction with 1,088 square feet of living area. The dwelling was constructed in 1956 and has a reported effective age of 1995.¹ Features of the home include a partial basement with finished area, central air conditioning, and a 240 square foot garage. The property has an approximately 0.27 of an acre, or an 11,735 square foot, site and is located in Belleville, Belleville Township, St. Clair County.

The appellant contends assessment inequity regarding the land and improvement assessments as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables located within 4 blocks of the subject.² The parcels range in size from approximately 0.07 to 0.29 of an acre, or from approximately 3,049 to 12,032 square feet, of land

¹ Additional features regarding the subject not reported in the grid analysis are found in the appellant's evidence.

² The Board notes the appellant used the wrong address for comparable #1 (using the owner's address rather than the property address), and thus, it is unclear where this property is located in relation to the subject.

area and are improved with 1-story homes of frame exterior construction ranging in size from 875 to 1,312 square feet of living area. The dwellings were built from 1938 to 1974 with each home having a reported effective age of 1995.³ Five homes each have a basement, each home has central air conditioning, and four homes each have a garage ranging in size from 288 to 480 square feet of building area. The comparables have land assessments ranging from \$1,864 to \$8,182 or from \$0.61 to \$0.66 per square foot of land area and have improvement assessments ranging from \$15,997 to \$23,460 or from \$13.52 to \$26.15 per square foot of living area.

The appellant submitted a final decision of the board of review disclosing a total equalized assessment of \$29,859. The subject property has an equalized land assessment of \$7,517 or \$0.64 per square foot of land area and an equalized improvement assessment of \$22,342 or \$20.53 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$26,880.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,880 prior to equalization. The board of review further indicated in its "Board of Review Notes on Appeal" that the appellant filed a complaint with the board of review following receipt of a notice of an equalization factor of 1.1108 for Belleville Township which increased the subject's total assessment from \$26,880 to \$29,859.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject and within 4 blocks of the subject. The parcels range in size from 5,988 to 12,916 square feet of land area and are improved with 1-story homes of frame exterior construction ranging in size from 930 to 1,148 square feet of living area. The dwellings were built from 1939 to 1979 with comparables #1, #2, and #4 having reported effective ages of 1995 and comparable #3 having a reported effective age of 2005. Three homes each have a basement, one of which has finished area, and one home has a fireplace. Each home has central air conditioning. Three homes each have a garage ranging in size from 200 to 672 square feet of building area. The comparables have land assessments ranging from \$3,841 to \$8,271 or \$0.64 per square foot of land area and have improvement assessments ranging from \$21,231 to \$26,669 or from \$22.83 to \$23.82 per square foot of living area. Based on this evidence the board of review requested the subject's assessment be sustained.

Conclusion of Law

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

³ Additional information regarding comparable #6 is found in the board of review's evidence.

The record contains a total of ten equity comparables for the Board's consideration. With regard to land assessment equity, the Board gives less weight to the appellant's comparable #1, for which the correct location was not provided. The Board finds the remaining comparables are relatively similar to the subject in location and site size and have land assessments ranging from \$1,864 to \$8,271 or from \$0.61 to \$0.66 per square foot of land area. The subject's land assessment of \$7,517 or \$0.64 per square foot of land area falls within the range established by the best comparables in this record. Based on this evidence, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With regard to improvement assessment equity, the Board gives less weight to the appellant's comparable #1, for which the correct location was not provided. The Board gives less weight to the appellant's comparable #2 and the board of review's comparables #1 and #3, due to substantial differences from the subject in age/effective age, foundation type, and/or garage amenity. The Board also gives less weight to the appellant's comparable #6, which has a considerably lower per square foot assessment than the other comparables in this record, indicating this property may be an outlier.

The Board finds the best evidence of improvement assessment equity to be the appellant's comparables #3 through #5 and the board of review's comparables #2 and #4, which are more similar to the subject in dwelling size, age/effective age, location, and features, although none of these comparables has finished basement area like the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$21,026 to \$24,245 or from \$20.69 to \$26.15 per square foot of living area. The subject's improvement assessment of \$22,342 or \$20.53 per square foot of living area falls within the range established by the best comparables in terms of total improvement assessment and below the range on a per square foot basis. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, 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.

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: _____

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

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