



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

APPELLANT: Brenda Thomas
DOCKET NO.: 23-04597.001-R-1
PARCEL NO.: 02-27.0-415-013

The parties of record before the Property Tax Appeal Board are Brenda Thomas, 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: \$418
IMPR.: \$7,275
TOTAL: \$7,693

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 limited 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 912 square feet of living area. The dwelling was constructed in 1955 and has an effective age of 1985. The property has a 6,968 square foot site and is located in East St. Louis, Centreville Township, St. Clair County.

The appellant contends assessment inequity concerning the land and improvement assessments as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within 0.6 of a mile from the subject. The parcels range in size from 11,761 to 20,909 square feet of land area and are improved with a mobile home or a 1-story home of frame exterior construction ranging in size from 1,139 to 1,976 square feet of living area. The three frame dwellings were built in 1952 or 1953 with effective ages of 1985 and the mobile home was manufactured in 1980. Two of the frame dwellings have central air conditioning. The comparables have land assessments ranging from \$458 to \$1,284 or from

\$0.04 to \$0.08 per square foot of land area and have improvement assessments ranging from \$5,020 to \$9,354 or from \$2.54 to \$6.62 per square foot of living area. The appellant submitted a brief contending that the comparables support a reduction in the subject's assessment and that the subject received a reduction for the prior tax year.

The appellant disclosed in the appeal petition that the subject is not an owner-occupied property and submitted a copy of a final decision of the board of review disclosing a total equalized assessment for the subject of \$8,096. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$6,723.

The board of review submitted its "Board of Review Notes on Appeal" and a copy of a Certificate of Error dated August 21, 2024, disclosing the subject's 2023 equalized assessment was reduced to \$7,693, with a land assessment of \$418 or \$0.06 per square foot of land area and an improvement assessment of \$7,275 or \$7.98 per square foot of living area. The board of review further indicated in its "Board of Review Notes on Appeal" that the appellant did not file a complaint with the board of review, but filed this appeal directly to the Board following receipt of a notice of an equalization factor of 1.1410 for Centreville Township which increased the subject's total assessment from \$7,095 to \$8,096, prior to the issuance of the certificate of error.

In support of its contention of the correct assessment, the board of review stated the subject's assessment should be reduced to reflect the prior tax year decision of the Board plus an equalization factor of 1.1410 for 2023 despite the fact that the subject is not an owner-occupied dwelling. The Board further takes judicial notice that the subject was the subject matter of an appeal before the Board for the prior tax year as Docket No. 22-03198, in which the Board issued a decision lowering the subject's assessment to \$6,742 based on the evidence presented by the parties.

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.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).

As an initial matter, the Board finds that Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) does not require a reduction in the subject's assessment. The Board finds one of the key elements for the "rollover" provision to be applied is that the subject property must be owner-occupied for the tax year at issue. The appellant disclosed in the appeal petition that the subject property is not owner-occupied. Thus, the subject is not entitled to a "rollover" of the Board's 2022 tax year decision.

Nevertheless, the record contains four equity comparables presented by the appellant. With regard to land assessment equity, the Board gives less weight to comparable #4, which is less similar to the subject in site size than the other comparables in this record. The Board finds the

best evidence of land assessment equity to be comparables #1 through #3 which are more similar to the subject in site size and location. These comparables have land assessments ranging from \$458 to \$979 or \$0.04 and \$0.08 per square foot of land area. The subject's land assessment of \$418 or \$0.06 per square foot of land area falls below the range established by the best comparables in terms of total land assessment and within the range on a per square foot basis, which is logical given the subject is a smaller lot than the best comparables in this record. The Board notes the principle of the economies of scale which generally provides that if all other things are 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.

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 land was inequitably assessed and a reduction in the subject's assessment is not justified.

With regard to improvement assessment equity, the Board gives less weight to comparable #1 which is a manufactured mobile home unlike the subject frame dwelling. The Board finds the best evidence of improvement assessment equity to be comparables #2 through #4, which are more similar to the subject in design, age, and location, although two comparables are significantly larger homes than the subject and have central air conditioning unlike the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$6,671 to \$9,354 or from \$4.08 to \$6.62 per square foot of living area. The subject's improvement assessment as corrected by the certificate of error of \$7,275 or \$7.98 per square foot of living area falls within the range established by the best comparables in terms of total improvement assessment and above the range on a per square foot basis, which is logical given the subject is a smaller home than the best comparables. Based on this record, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment commensurate with that reflected by the Certificate of Error is appropriate.

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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