



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

APPELLANT: Terry Thies
DOCKET NO.: 23-04961.001-R-1
PARCEL NO.: 03-33.0-407-023

The parties of record before the Property Tax Appeal Board are Terry Thies, 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: \$22,405
IMPR.: \$94,930
TOTAL: \$117,335

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 frame exterior construction with 2,094 square feet of living area. The dwelling was constructed in 2018. Features of the home include a basement with finished area, central air conditioning, a fireplace, an 826 square foot garage, and an inground swimming pool.¹ The property has an approximately 20,473 square foot site and is located in Fairview Heights, Caseyville Township, St. Clair County.

The appellant contends assessment inequity as the basis of the appeal concerning both the land and improvement assessments. In support of this argument, the appellant submitted information on eight equity comparables² located within 0.17 of a mile from the subject. The parcels range in size from approximately 11,761 to 43,560 square feet or from 0.27 of an acre to 1 acre of land

¹ Additional features not reported in the appellant's grid analysis are found in its property record card which was presented by both parties.

² Comparable #9 is a duplicate of comparable #3.

area. Three comparables are improved with 1-story homes of frame and brick exterior construction ranging in size from 1,963 to 2,081 square feet of living area. The dwellings were built from 2000 to 2015. Each home has a basement with finished area, central air conditioning, and a garage ranging in size from 550 to 987 square feet of building area. One home has a fireplace. The comparables have equalized land assessments ranging from \$10,411 to \$22,554 or from \$0.33 to \$1.28 per square foot of land area. Three comparables have equalized improvement assessments ranging from \$87,365 to \$90,798 or from \$42.84 to \$44.51 per square foot of living area.³ Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the original total assessment for the subject of \$115,000, which became \$117,335 after application of an equalization factor of 1.0203 for 2023. The subject property has an equalized land assessment of \$22,405 or \$1.09 per square foot of land area and an equalized improvement assessment of \$94,930 or \$45.33 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within the same assessment neighborhood code as the subject. The parcels range in size from 13,107 to 23,343 square feet of land area and are improved with 1-story homes of frame or brick and frame exterior construction ranging in size from 1,866 to 1,954 square feet of living area. The dwellings were built in 2013 and 2022. Each home has a basement, two of which have finished area, central air conditioning, a fireplace, and a garage ranging in size from 575 to 672 square feet of building area. The comparables have equalized land assessments ranging from \$16,568 to \$22,783 or from \$0.95 to \$1.26 per square foot of land area and have equalized improvement assessments ranging from \$87,823 to \$106,735 or from \$46.22 to \$55.66 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the appellant's comparables are next to door and closer to the subject than the board of review's comparables which are at the end of the street with newer construction. The appellant also argued the board of review's sales data is not responsive to the appellant's assessment inequity argument.

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 The appellant reported both un-equalized and equalized assessment amounts. The Board has recalculated the per square foot assessments based on the equalized assessment disclosed in the assessment information presented by the appellant in order to uniformly analyze the subject's equalized assessment to the like data for the comparables.

With regard to land assessment equity, the record contains a total of eleven comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #4 through #8 and the board of review's comparable #3, which are less similar to the subject in site size. The Board finds the best evidence of land assessment equity to be the appellant's comparables #1, #2, and #3 and the board of review's comparables #1 and #2, which are more similar to the subject in site size and are similar to the subject in location. These comparables have equalized land assessments ranging from \$10,411 to \$22,783 or from \$0.60 to \$1.07 per square foot of land area. The subject's equalized land assessment of \$22,405 or \$1.09 per square foot of land area falls within the range established by the best comparables on a total land assessment basis and slightly above the range on a per square foot basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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.

Based on this evidence, and after considering appropriate adjustments to the best land 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 record contains a total of six comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3, which are substantially older homes than the subject, and to the board of review's comparable #3, which lacks finished basement area that is a feature of the subject. The Board finds the best evidence of assessment equity to be the appellant's comparable #2 and the board of review's comparables #1 and #2, which are similar to the subject in dwelling size, age, location and most features, although these comparables each lack an inground swimming pool that is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have equalized improvement assessments that range from \$87,365 to \$106,735 or from \$44.51 to \$54.62 per square foot of living area. The subject's equalized improvement assessment of \$94,930 or \$45.33 per square foot of living area falls within the range established by the best comparables in this record, despite the subject having a larger garage and an inground swimming pool, which are superior amenities compared to the best comparables in the record.

Based on this record and after considering appropriate adjustments to the best improvement 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: _____

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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