



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

APPELLANT: Steven Neumeyer
DOCKET NO.: 21-07560.001-R-1
PARCEL NO.: 08-21.0-317-001

The parties of record before the Property Tax Appeal Board are Steven Neumeyer, 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: \$1,484
IMPR.: \$16,621
TOTAL: \$18,105

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 2021 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 1.5-story dwelling of masonry exterior construction with 840 square feet of living area. The dwelling was constructed in 1892 and has an effective age of 1995.¹ Features of the home include a crawl space foundation and central air conditioning. The property has a 5,000 square foot site and is located in Belleville, Belleville Township, St. Clair County.

The appellant contends assessment inequity concerning both the land and improvement assessments as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within 1 mile from the subject. The comparables have 5,000 square foot sites that are improved with 1-story homes of frame exterior construction ranging in size from 780 to 1,152 square feet of living area. The appellant did not

¹ Additional details regarding the subject not reported by the appellant are found in the subject's property record card presented by the board of review.

report the ages of these comparable dwellings. Each home has central air conditioning. The comparables have land assessments ranging from \$1,767 to \$1,915 or from \$0.35 to \$0.38 per square foot of land area. The comparables have improvement assessments ranging from \$10,241 to \$13,882 or from \$9.84 to \$13.13 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$18,805. The subject property has an equalized land assessment of \$1,484 or \$0.30 per square foot of land area and has an equalized improvement assessment of \$16,621 or \$19.79 per square foot of living area. The board of review argued the appeal should be dismissed and requested the subject's assessment be sustained.

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).

With respect to land assessment equity, the record contains three comparables, which are identical to the subject in lot size. These comparables have land assessments ranging from \$1,767 to \$1,915 or from \$0.35 to \$0.38 per square foot of land area. The subject's land assessment of \$1,484 or \$0.30 per square foot of land area falls below the comparables in this record. Based on this record, 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 respect to improvement assessment equity, the record contains three comparables, which are similar to the subject in location and features, but have varying degrees of similarity in design, exterior construction, and dwelling size. These comparables are 1-story homes compared to the subject 1.5-story home, which has second floor living area unlike the comparables, and are homes of frame exterior construction compared to the subject home of masonry exterior construction, suggesting upward adjustments to the comparables would be needed to make them more equivalent to the subject. The comparables have improvement assessments ranging from \$10,241 to \$13,882 or from \$9.84 to \$13.13 per square foot of living area. The subject's improvement assessment of \$16,621 or \$19.79 per square foot of living area falls above the comparables in this record, but appears to be justified after considering appropriate adjustments to the comparables for differences from the subject, such as design and exterior construction. Based on this record, 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 improvement 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:

September 19, 2023



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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