



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

APPELLANT: Todd Yancy
DOCKET NO.: 07-03534.001-R-1
PARCEL NO.: 02-26.0-224-016

The parties of record before the Property Tax Appeal Board are Todd Yancy, the appellant; and the St. Clair County Board of Review.

Based on the facts and exhibits presented, 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: \$4,866
IMPR.: \$16,772
TOTAL: \$21,638**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of consists of a 59 year-old, two-story style frame dwelling that contains 2,340 square feet of living area. Features of the home include central air conditioning and a 260 square foot garage. The subject is located in East St. Louis, East St. Louis Township, St. Clair County.

The appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvements as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis, property record cards and photographs of the subject and three comparables located within three blocks of the subject. The comparables consist of two, one-story brick dwellings and one, two-story "brick combo" dwelling. These properties were reported to have been built in 1954 and range in size from 1,125 to 2,300 square feet of living area. All three comparables have central air conditioning, two have one-car or two-car garages and one has a fireplace. These properties have improvement

assessments ranging from \$9,743 to \$21,283 or from \$4.24 to \$14.55 per square foot of living area.¹ Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$13,015 or \$5.56 per square foot of living area.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$28,082 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and a grid analysis of six comparable properties located within several blocks of the subject. The board of review's comparables 5 and 6 are the same properties as the appellant's comparables 1 and 2. The comparables consist of four, one-story brick or frame dwellings, one, part one-story and part two-story frame dwelling and one, one and one-half-story frame dwelling. The comparables were built between 1948 and 1957 and range in size from 933 to 1,680 square feet of living area. Four comparables have central air conditioning and four have garages that contain from 220 to 960 square feet of building area. These properties have improvement assessments ranging from \$15,042 to \$28,292 or from \$13.78 to \$18.86 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject property's assessment is warranted.

The appellant argued unequal treatment in the assessment process as the basis of the appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The Board finds the parties submitted a net total of seven comparables for its consideration, as the board of review's comparables 5 and 6 were the same properties as the appellant's comparables 1 and 2. The Board gave less weight to the appellant's comparables 1 and 2 and the board of review's comparables because they differed significantly in size and design when compared to the subject. The appellant's comparable 3 is a two-story home like the subject and is similar to the subject in age, living area and some features. This most

¹ The appellant's equity analysis detailed assessment amounts prior to application of the 1.2887 equalization factor applied to all non-farm parcels located in St. Clair Township for assessment year 2007.

representative comparable has an equalized improvement assessment of \$9,743 or \$4.24 per square foot of living area. The subject's equalized improvement assessment of \$9.92 per square foot of living area is well above that of the similar comparable property in this record. Therefore, the Board finds a reduction in the subject's equalized improvement assessment commensurate with the appellant's request is warranted.

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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

Member

DISSENTING: _____

C E R T I F I C A T I O N

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: April 23, 2010

Allen Castrovillari

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 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 the subsequent year 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.

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.