



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

APPELLANT: Evelyn Reece  
DOCKET NO.: 07-05723.001-R-1  
PARCEL NO.: 08-29.0-222-001

The parties of record before the Property Tax Appeal Board are Evelyn Reece, the appellant, and the St. Clair County Board of Review.

Based on the facts and exhibits presented, 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: \$4,210  
IMPR.: \$25,402  
TOTAL: \$29,612**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story single family dwelling of brick and vinyl siding exterior construction that contains 1,040 square feet of living area as reflected on the property record card.<sup>1</sup> The property has central air conditioning, one fireplace, a full finished basement and a one-car attached garage. The dwelling was constructed in 1957 and is approximately 49 years old. The property has a 11,050 square foot lot and is located in Belleville, St. Clair Township, St. Clair County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of this argument the appellant provide photographs, descriptions and assessment information on four comparables located within two blocks of the subject property. The evidence also included copies of the subject's and the comparables' property record cards, tax bills, a listing sheet and copies of

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<sup>1</sup> The appellant indicated on the appeal form the subject had 1,111 square feet of living area but the property record card for the property submitted by both the appellant and the board of review stated the property had 1,040 square feet of living area.

two warranty deeds. The comparables were improved with one-story dwellings that ranged in size from 909 to 1,026 square feet of living area. The dwellings were constructed from 1958 to 1962. Three comparables had crawl space foundations while one comparable had a slab foundation. Each comparable had central air conditioning and three comparables had garages. On Section V of the appeal form the appellant had provided the value of the comparables as developed by the Computer Assisted Mass Appraisal (CAMA) system as stated on their respective property record cards. At the hearing the board of review provided the equalized assessments of the comparables. The comparables had land assessments of \$3,710, \$3,652, \$3,873 and \$4,136, respectively. Their equalized improvement assessments were \$23,082, \$21,703, \$23,264 and \$22,708, respectively. On a per square foot basis the improvement assessments ranged from \$22.45 to \$23.88. The subject has an equalized land assessment of \$4,210 and an equalized improvement assessment of improvement of \$25,402 or \$24.43 per square foot of living area.

The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor increasing the assessment from \$27,912 to \$29,612. Based on this evidence the appellant requested the subject's assessment be reduced to reflect a market value of \$71,500.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject property was disclosed. To demonstrate the subject was equitably assessed the board of review submitted information on four comparables. Comparables #1 and #2 were used by the appellant. The two remaining comparables were improved with one-story dwellings of brick exterior construction that had 1,053 and 988 square feet of living area, respectively. One of these two comparables had a basement, each had central air conditioning, one had a fireplace and each had either one or two garages. The dwellings were constructed in 1958 or 1960. These two properties had improvement assessments of \$28,899 and \$25,728 or \$27.44 and \$26.04 per square foot of living area, respectively.

The board of review also indicated the comparables had land areas ranging in size from 9,100 to 9,490 square feet with land assessments ranging from \$3,467 to \$3,710 or \$.38 and \$.39 per square foot of land area. The subject has a land assessment of \$4,210 or \$.38 per square foot of land area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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 did not demonstrate assessment inequity by clear and convincing evidence and a reduction is not warranted.

Initially the Board finds the best evidence of the subject's size was contained on the property record card disclosing the dwelling had 1,040 square feet of above grade living area.

The record contains six comparables submitted by the parties improved with dwellings that were similar to the subject in age and style. These properties were improved with one-story dwellings ranging in size from 909 to 1,053 square feet of living area. Five of the comparables were inferior to the subject in that they had either a crawl space or slab foundation compared to the subject's full finished basement. One comparable had a basement that was not finished. Appellant's comparable #4 was also inferior to the subject in that it had no garage while the subject has a garage. The improvement assessments of the comparables ranged from \$22.67 to \$27.44 per square foot of living area. The subject has an improvement assessment of \$24.43 per square foot of living area, which is within the range established by the comparables. The subject's improvement assessment is greater than four of the comparables on a per square foot basis, but is justified due to the subject's superior foundation.

The record also contains the actual land sizes for four of the comparables in the record. These four comparables have land assessments of either \$.38 or \$.39 per square foot of land area. The subject has a land assessment of \$.38 per square foot of land area, which is within the range established by the comparables.

After considering the differences in both parties' comparables when compared to the subject, the Board finds the subject's land and improvement assessments are equitable and a reduction in the subject's assessment is not 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: December 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.