



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

APPELLANT: Lori Stathis
DOCKET NO.: 09-05430.001-R-1
PARCEL NO.: 07-02.0-214-015

The parties of record before the Property Tax Appeal Board are Lori Stathis, 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: \$22,486
IMPR: \$131,526
TOTAL: \$154,012

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of approximately 88,862 square feet of land area is improved with a two-story dwelling of masonry construction containing 4,294 square feet of living area. The dwelling is 7 years old. Features of the home include a full basement that is partially finished, central air conditioning, a fireplace and an attached three-car garage of 868 square feet of building area. The subject also has a pool and is located in Belleville, Stookey Township, St. Clair County.

The appellant's appeal is based on unequal treatment in the assessment process regarding both the land and improvement assessment. The appellant submitted information on three comparable properties located within ½-block of the subject property. In a letter, the appellant reported that comparable #1 consists of a grand 6-acre estate in a park-like setting with a long driveway and the dwelling set back so far that no photograph from the street is possible. While this dwelling is slightly larger than the subject and has a higher quality of construction along with "its idyllic lot," this property has a total assessment about \$50,000 less than the subject. Appellant's comparables #2 and #3 while older dwellings have more recent additions, one of which more than doubled the home's size, but each of these comparables are assessed less than the subject.

As to the land inequity argument, the appellant reported the comparable parcels range in size from 14,662 to 261,921 square feet of land area with land assessments ranging from 8,352 to \$36,377 or from \$0.14 to \$0.73 per square foot of land area. The subject has a land assessment of \$22,486 or \$0.25 per square foot of land area.

Each of these parcels is improved with either a 1.5-story or 2-story masonry or frame and masonry dwelling. The homes range in age from 50 to 73 years old with more recent additions ranging in age from 22 to 40 years old. The comparable dwellings reportedly range in size from 3,903 to 4,506 square feet of living area.¹ Features include basements, one of which has finished area, central air conditioning, two fireplaces and garages ranging in size from 441 to 996 square feet of building area. Two of the comparables also have a pool. The comparables have improvement assessments ranging from \$83,204 to \$99,348 or from \$19.81 to \$23.67 per square foot of living area. The subject's improvement assessment is \$131,526 or \$30.63 per square foot of living area.

Based on this evidence, the appellant requested reductions in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$154,012 was disclosed. In response to the appeal, the board of review submitted a grid analysis of four comparable properties where comparables #1 and #2 were presented by the appellant as her comparables #1 and #3. Thus, the two new comparables consist of properties where one is located in the subject's subdivision. These two parcels contain 30,732 and 54,014 square feet of land area with land assessments of \$12,283 and \$37,458 or \$0.40 and \$0.69 per square foot of land area, respectively.

The parcels are improved with two-story masonry dwellings that are 34 or 75 years old. The dwellings contain either 3,129 or 4,489 square feet of living area respectively and have full or partial basements, one of which includes some finished area. Each home has central air conditioning, two fireplaces and a garage of either 858 or 929 square feet of building area. These properties have improvement assessments of \$98,974 and \$115,585 or \$22.05 and \$36.94 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

In written rebuttal, the appellant contends that board of review comparable #3 further supports her request for an assessment reduction that the comparable #4 as presented by the board of review "is clearly out of the normal range" in the area and has fewer similarities to the subject property. The appellant also

¹ The board of review reports appellant's comparable #3 contains 3,368 square feet of living area, not 4,200 square feet, which then reflects an improvement assessment of \$24.70 per square foot of living area.

noted that the appeal was not based upon sales, but assessment equity. The appellant next contends that the two sales noted for board of review comparables #3 and #4 which occurred in 2007 and 2008 are "outdated" and instead the appellant outlines data on six sales that occurred between September 2009 and January 2012 with attached Multiple Listing Service sheets.

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. [Emphasis added.] (86 Ill.Admin.Code §1910.66(c)). In light of these Rules, the Property Tax Appeal Board has not considered the six sales submitted by appellant in conjunction with her rebuttal argument.

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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's land and improvement assessments 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 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 not met this burden.

The parties submitted a total of five equity comparables to support their respective positions before the Property Tax Appeal Board. Except for board of review comparable #3, each of the comparables is located in close proximity to the subject although each varies in lot size, dwelling size and age from the subject property. As to the land comparables, the Board has given less weight to appellant's comparable #1 which is also board of review comparable #1 due to its reported 6-acre size when compared to the subject which is approximately 2-acres of land area. The remaining four comparables presented by both parties range in lot size from 14,662 to 54,014 square feet of land area with land assessments ranging from \$0.40 to \$0.73 per square foot of land area. The subject has a land assessment of \$0.25 per square foot of land area. Based on this evidence, the Property Tax Appeal Board finds the subject's land assessment, which is below the range of the comparables on a per-square-foot basis, is equitable and no reduction in the subject's land assessment is warranted on this evidence.

As to the improvement inequity argument, the subject dwelling is 7 years old whereas each of the comparables, despite recent additions and updates, are at least four times older in actual

age. On this limited record, the Board finds the five comparables submitted by both parties were relatively similar to the subject in location, size, style, exterior construction and features. These comparables had improvement assessments that ranged from \$22.05 to \$36.94 per square foot of living area. The subject's improvement assessment of \$30.63 per square foot of living area is within the range established by these comparables and appears justified giving due consideration to the subject's newer age and amenities. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

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 appellant 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: February 22, 2013

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.