



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

APPELLANT: Earl & Carolyn Smith
DOCKET NO.: 10-04225.001-R-1
PARCEL NO.: 08-21.0-350-021

The parties of record before the Property Tax Appeal Board are Earl & Carolyn Smith, the appellants; 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: \$5,000
IMPR.: \$20,000
TOTAL: \$25,000**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one and one-half story dwelling of brick construction that was built in 1839. The duplex contains 928 square feet of ground floor living area. Features include a partial unfinished basement, central air conditioning and a 400 square foot garage. The subject property is located in Belleville Township, St. Clair County.

The appellants submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of this argument, the appellants submitted photographs, property record cards and an assessment analysis of three suggested comparables. The comparables consist of one and one-half story dwellings of masonry or frame and masonry exterior construction that were built from 1900 to 1913. Two comparables have unfinished basements and one comparable has a crawl space foundation. Two comparables contain central air conditioning and two comparables have a garage. The dwellings range in size from 480 to 1,247 square feet of ground floor living area. The comparables have land assessment ranging from \$3,816 to \$6,222; improvement assessments ranging from \$10,378 to \$20,032; and total assessments ranging from \$14,194 to \$24,670.

The appellants also submitted the St. Clair County Board of Review's final decision regarding the subject property. The subject property had a final equalized land assessment of \$7,191; a final equalized improvement assessment of \$31,628; and a final equalized total assessment of \$38,819. Based on this evidence, the appellants requested the subject's land assessment be reduced to \$5,000, an improvement assessment of \$20,000; and a total assessment of \$25,000.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)). Therefore, the St. Clair County Board of Review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.69(a)).

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 warranted.

The appellants argued assessment inequity 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 appellants have overcome this burden by clear and convincing evidence.

The record contains three suggested assessment comparables submitted by the appellants for the Board's consideration. The Board finds the comparables had varying degrees of similarity when compared to the subject. The Board further finds all the comparables had lower assessments than the subject. The board of review did not timely submit evidence in support of the assessment of the subject property or to refute the appellants' argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.69(a)). The Board has examined the evidence contained in this record and finds that it supports a reduction in the assessed valuation of the subject property commensurate with the appellants' assessment request.

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.



Chairman



Member



Member



Member



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: August 23, 2013



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.