



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

APPELLANT: Terry Thies  
DOCKET NO.: 10-04401.001-R-1  
PARCEL NO.: 03-33.0-407-032

The parties of record before the Property Tax Appeal Board are Terry Thies, 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:** \$ 14,636  
**IMPR.:** \$ 47,821  
**TOTAL:** \$ 62,457

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of an improved residential lot that contains 11,644 square feet of land area<sup>1</sup>. The subject property is located in Caseyville Township, St. Clair County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject's land was inequitably assessed. The subject's improvement assessment was not contested. In support of this claim, the appellant submitted three suggested comparables located 1/5 of a mile and in a different subdivision from the subject. However, the appellant indicated the subject and comparables are located in the same assessment neighborhood as defined by the local assessor. The comparables have lots ranging in size from 10,074 to 10,912 square feet of land area with land assessments ranging from \$12,180 to \$13,472 or from

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<sup>1</sup> The appellant's evidence indicates the subject lot has 11,644 square feet of land area while the board of review's evidence indicates the subject lot has 11,325 square feet of land area. The Property Tax Appeal Board finds the only evidence of the subject's lot size contained in this record was the "recorded plat" submitted by the appellant under rebuttal depicting 11,644 square feet of land area.

\$1.18 to \$1.25 per square foot of land. The subject parcel has a land assessment of \$14,636 or \$1.26 per square foot of land area.

Based on this evidence, the appellant requested a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$62,457 was disclosed. In support of the subject's land assessment, the board of review submitted three comparables. The comparables are located in close proximity along the subject's street. The comparables have lots ranging in size from 11,761 to 21,344 square feet of land area and have land assessments ranging from \$15,083 to \$25,836 or from \$1.21 to \$1.28 per square foot of land area. The subject parcel, which has 11,644 square feet of land area, has a land assessment of \$14,636 or \$1.26 per square foot of land area.

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

In rebuttal, the appellant submitted sales and assessment information for eight additional comparable properties, including comparable #1 that was submitted by the board of review. The Property Tax Appeal Board finds it cannot consider the additional seven comparables because they constitute new evidence. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or **newly discovered comparable properties**. [Emphasis Added] A party to the appeal shall be precluded from submitting its own case in chief in guise of rebuttal evidence. (86 Ill.Admin.Code §1910.66(c)).

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 no reduction in the subject's land assessment is warranted.

The appellant argued unequal treatment in the assessment process. 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. The Board finds the appellant failed to overcome this burden of proof.

The parties timely submitted assessment information for seven suggested land comparables. The Board gave less weight to the comparables submitted by the appellant because they are located 1/5 of a mile and in a different subdivision from the subject.

The Board also gave less weight to comparable #1 submitted by the board of review due to its larger lot size when compared to the subject. The Board finds comparables #2 and #3 submitted by the board of review are most similar to the subject in location and size. They have land assessments of \$15,083 and \$16,777 or \$1.28 per square foot of land area. The subject property has a land assessment of \$14,636 or \$1.26 per square foot of land area. The Board finds the subject's land assessment is less than the most similar land comparables contained in this record. Therefore, no reduction in the subject's land assessment is 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 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). When an appeal is based on assessment inequity, the appellant has the burden to show the subject property is inequitably assessed by clear and convincing evidence. Although the comparables presented by the parties 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.

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: April 19, 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.