



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

APPELLANT: Sharon Burgess
DOCKET NO.: 12-03353.001-R-1
PARCEL NO.: 04-06.0-301-006

The parties of record before the Property Tax Appeal Board are Sharon Burgess, 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: \$16,564
IMPR.: \$64,982
TOTAL: \$81,546

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the St. Clair County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessments for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a one-story single family dwelling of brick and frame exterior construction containing

1,997¹ square feet of living area. The dwelling was constructed in 2003. Features of the property include a full unfinished basement, central air conditioning, a fireplace and a 1,236 square foot garage. The property has a 43,124 square foot site. The subject property is located in O'Fallon Township, St. Clair County, Illinois.

The appellant argued the subject property was inequitably assessed. The appellant challenged the subject's land and improvement assessments. In support of the inequity claim, the appellant submitted an analysis of three comparables located in close proximity to the subject. The comparables were improved with one-story style brick and frame dwellings that ranged in size from 1,922 to 2,040 square feet of living area. The dwellings were constructed in 2001 or 2002. Features had varying degrees of similarity when compared to the subject. The comparables had equalized improvement assessments² that ranged from \$62,022 to \$65,415 or from \$32.07 to \$33.28 per square foot of living area. The comparables have equalized land assessments ranging from \$16,254 to \$16,630 or \$.38 per square foot of land area.

The appellant cited two additional land comparables that had equalized land assessments of \$15,918 and \$16,446. However, the appellant failed to provide the land sizes for the two additional land comparables.

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

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final equalized assessment of \$84,457. The subject property has an equalized improvement assessment of \$67,893 or \$34.00 per square foot of living area. The subject has an equalized land assessment of \$16,564 or \$.38 per square foot of land area.

¹ The appellant described the subject dwelling having 1,997 square feet of living area and submitted a schematic drawing of the dwelling to support this claim. The Board of review submitted the subject's property record card with a schematic drawing depicting 2,197 square feet of living area. The board of review did not address or refute the dwelling size as calculated by the appellant. Based on this record, the Board finds the subject dwelling contains 1,997 square feet of living area.

² The appellant failed to include the 1.0416 equalization factor issued in O'Fallon Township that was applied to the subject's and comparables' assessments.

To demonstrate the subject property was equitably assessed, the board of review submitted information on three comparables located in close proximity to the subject. The comparables were improved with one-story or part one-story and part two-story style brick and frame dwellings that ranged in size from 2,123 to 2,592 square feet of living area. The dwellings were constructed in 2002 or 2003. Features had varying degrees of similarity when compared to the subject. The comparables had equalized improvement assessments that ranged from \$69,591 to \$90,768 or from \$28.55 to \$37.05 per square foot of living area. The comparables had equalized land assessments ranging from \$16,620 to \$22,503 or from \$.33 to \$.39 per square foot of land area.

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

Under rebuttal, the appellant argued the comparables submitted by the board of review are larger in dwelling size when compared to the subject; comparables #1 and #2 have full finished walkout basements, superior to the subject; and comparable #3 is a dissimilar one and one-half story dwelling, unlike the subject.

Conclusion of Law

The taxpayer argued assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof with respect to only the subject's improvement assessment.

With respect to the subject's land assessment, the parties submitted land assessment information for eight suggested land comparables. The Board placed less weight on two comparables submitted by the appellant. The appellant failed to provide the land sizes for these properties for adequate comparative analysis. The Board gave less weight to comparables #1 and #2 submitted by the board of review due to their larger lot sizes when compared to the subject. The Board finds the remaining

four land comparables are most similar to the subject in location and land size. These properties contain from 42,542 to 43,542 square feet of land area and have land assessments ranging from \$16,254 to \$16,630 or \$.38 and \$.39 per square foot of land area. The subject property has 43,124 square feet of land area with a land assessment of \$16,564 or \$.38 per square foot of land area. The Board finds the subject's land assessment falls within the range established by the most similar land comparables contained in this record. Therefore, no reduction in the subject's land assessment is warranted.

With respect to the subject's improvement assessment, the parties submitted six suggested assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the board of review. Comparables #2 and #3 are larger in dwelling size when compared to the subject. Additionally, comparables #1 and #2 have finished walkout basements, superior to the subject's unfinished basement. Finally, board of review comparable #3 is of a dissimilar design when compared to the subject. The Board finds the comparables submitted by the appellant were most similar to the subject property in location, style, age, size and features. These comparables had equalized improvement assessments that ranged from \$62,022 to \$65,415 or from \$32.07 to \$33.28 per square foot of living area. The subject's equalized improvement assessment of \$67,893 or \$34.00 per square foot of living area falls above the range established by the most similar comparables in this record. Therefore, a reduction in the subject's improvement assessment is justified.

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.

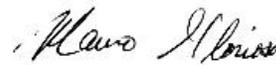
Chairman



Member



Member



Member



Acting 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 21, 2015



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.