



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

APPELLANT: Deborah & Brian Hill  
DOCKET NO.: 12-03809.001-R-1  
PARCEL NO.: 11-01.0-300-003

The parties of record before the Property Tax Appeal Board are Deborah & Brian Hill, the appellants; 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:** \$ 11,018  
**IMPR.:** \$ 36,058  
**TOTAL:** \$ 47,076

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 assessment 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 consists of a one-story dwelling of frame and masonry exterior construction with 1,264 square feet of living area. The dwelling was constructed in 1979. Features of the home include a full unfinished basement, central air

conditioning, a fireplace, a 900 square foot pole building and a 528 square foot carport. The property is located in Sugarloaf Township, St. Clair County, Illinois.

The appellants contend the subject's assessment was incorrect. In support of this argument, the appellants wrote "House Burned Down" on page 2 of the appeal petition.<sup>1</sup> No other evidence was submitted. Based on this evidence, the appellants requested a \$0 improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$47,076. The subject's assessment reflects a market value of \$141,242 when using the statutory level of assessment of 33.33%.

With respect to the argument raised by the appellants, the board of review argued the appellants submitted no evidence that shows there was a fire during 2012. The board of review submitted four photographs depicting the subject parcel was improved with a dwelling, a carport and an outbuilding. The photographs were not dated.

In support of its contention of the correct assessment, the board of review submitted the subject's property record card. The property record card depicts the cost approach to value with an estimated market value of \$141,224.

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

#### **Conclusion of Law**

The appellants contend the subject's assessment was incorrect because the subject dwelling burned down. The Board finds the appellants' argument implies that the subject's assessment is not reflective of market value due to purported fire damage. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

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<sup>1</sup> The appellant indicated "Assessment equity" as the basis of the appeal in section 2d of the appeal petition.

The Board gave the appellants' argument no weight. The Board finds the appellants submitted no corroborating evidence that would demonstrate the subject dwelling should receive a \$0 assessment due to a purported fire. The appellants failed to submit the date of the purported fire, photographs of the dwelling showing damage resulting from an accidental fire, corroborating homeowner insurance documents or reports from the local fire department or State of Illinois Fire Marshal. The board of review submitted four photographs depicting the subject parcel was improved with a dwelling, a carport and an outbuilding. This evidence was not refuted by the appellants. The Board finds the best and only evidence of market value contained in this record is the cost approach to value depicted on the subject's property record card that was submitted by the board of review. The cost approach to value estimated the subject's market value to be \$141,224. The subject's assessment reflects a market value of \$141,242, which is supported by the best evidence of market value in this record.<sup>2</sup> Based on this evidence the Board finds no reduction in the subject's assessment is warranted.

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<sup>2</sup> The Board finds the \$18 market value difference is insignificant for assessment and taxation purposes.

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.

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Chairman

*K. L. Ferr*

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Member

*JR*

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Member

*Mark Albino*

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Member

*Jerry White*

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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

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*A. Portol*

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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.