



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

APPELLANT: Patrick Brydon
DOCKET NO.: 14-02892.001-R-1
PARCEL NO.: 08-34.0-201-020

The parties of record before the Property Tax Appeal Board are Patrick Brydon, the appellant; and the St. Clair County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$3,657
IMPR.: \$12,218
TOTAL: \$15,875

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 assessment for the 2014 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 frame construction with 1,078 square feet of living area. The dwelling was constructed in 1977. Features of the home include a slab foundation, central air conditioning and an attached garage. The property has a 6,098 square foot site and is located in Belleville, Belleville Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with three one-story dwellings and a two-story dwelling that ranged in size from 1,008 to 1,699 square feet of living area. The dwellings ranged in age from 34 to 43 years old. Each comparable has central air conditioning, one comparable has a fireplace and three comparables have garages with either 310 or 325 square feet of building area. The comparables sold from April 2014 to November 2014 for prices ranging from \$31,500 to \$35,000 or from \$18.54 to \$32.02 per square foot of living

area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$8,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,875. The subject's assessment reflects a market value of \$47,544 or \$44.10 per square foot of living area, land included, when using the 2014 three year average median level of assessment for St. Clair County of 33.39% as determined by the Illinois Department of Revenue.

In rebuttal the board of review submitted copies of the PTAX-203 Illinois Real Estate Transfer Declarations for the comparables used by the appellant. The transfer declarations disclosed each sale was sold by a financial institution or government agency and two were described as Bank REO (real estate owned).

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with one-story dwellings of frame construction that had either 980 or 1,355 square feet of living area. The dwellings were built in 1971 and 1972. Each comparable has a slab foundation and central air conditioning. One comparable has a 180 square foot carport and another comparable has a 480 square foot garage. To document the sales the board of review provided copies of the PTAX-203 Illinois Real Estate Transfer Declarations for the comparables disclosing each property was advertised for sale. The comparables sold from April 2013 to August 2013 for prices ranging from \$43,450 to \$57,000 or from \$39.85 to \$58.16 per square foot of living area, including land.

The board of review also submitted a copy of a PTAX-203 Illinois Real Estate Transfer Declaration associated with the sale of the subject property with three additional properties in October 2014 for a combined purchase price of \$65,773. The transfer declaration indicated the properties were not advertised for sale. Additionally, the transfer declaration further disclosed the seller and one of the buyers had the same surname (Brydon).

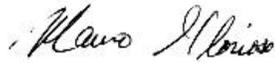
Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the comparable sales submitted by the board of review. These comparables were relatively similar to the subject property in style, age, size and features. The board of review comparable sales sold for prices ranging from \$43,450 to \$57,000 or from \$39.85 to \$58.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$47,544 or \$44.10 per square foot of living area, including land, which is within the range established by the comparable sales presented by the board of review. Less weight was given the comparable sales provided by the appellant as the evidence disclosed each sale was sold by a financial institution or government agency and two were

described as Bank REOs, calling into question the arm's length nature of the transactions. Additionally, appellant's comparable sale #4 was a different style than the subject property. No weight was given the sale of the subject property as the evidence disclosed the transaction involved four properties, the properties were not advertised for sale and the surname of the seller and one of the buyers was the same calling into question the arm's length nature of the transaction and whether the purchase price was indicative of the fair cash value of the properties. Based on this evidence the Board finds a reduction in the subject's assessment is not 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: _____

CERTIFICATION

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 19, 2016



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.