



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

APPELLANT: Robert Lechien
DOCKET NO.: 16-06927.001-R-1
PARCEL NO.: 09-31.0-204-010

The parties of record before the Property Tax Appeal Board are Robert Lechien, the appellant, by attorney Kara LeChien of the Law Offices of LeChien & LeChien, P.C. in Belleville; 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: \$24,153
IMPR.: \$65,661
TOTAL: \$89,814

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 2016 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 dwelling with a vinyl siding exterior containing 2,524 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car attached garage with 630 square feet of building area. The property has a 21,888 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 an appraisal estimating the subject property had a market value of \$257,000 as of June 21, 2016. The appraisal was prepared by Blake S. Diewald, a certified residential real estate appraiser. The assignment type was identified as a refinance transaction with the lender/client being the First National Bank of Waterloo.

In estimating the market value, the appraiser developed the cost approach to value and the sales comparison approach to value. Using the cost approach, the appraiser estimated the subject property had a site value of \$35,000. The appraiser estimated the building improvements had a replacement cost new of \$273,566. Using an economic life of 60 years and a remaining economic life of 53 years, the appraiser calculated physical depreciation to be \$31,925 resulting in a depreciated cost of the improvements of \$241,641. Adding the land value, the depreciated improvement value and the value of the site improvements of \$2,500, the appraiser arrived at an estimated value under the cost approach of \$279,411.

Under the sales comparison approach to value the appraiser used three sales and one listing composed of two, one-story dwellings and two, two-story dwellings that ranged in size from 2,112 to 2,665 square feet of living area. The dwellings ranged in age from 8 to 20 years old and were located within .30 of a mile from the subject property. Each comparable has a basement with three having finished area, central air conditioning and one fireplace. Each comparable also has an attached two, three or four-car garage. The comparables have sites ranging in size from 10,082 to 17,424 square feet of land area. The sales occurred from October 2015 to May 2016 for prices ranging from \$245,000 to \$285,000 or from \$92.98 to \$125.00 per square foot of living area, including land. Comparable #4 had a listing price of \$245,000 or \$106.52 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices ranging from \$249,285 to \$263,969. The appraiser arrived at an estimated value under the sales comparison approach of \$257,000 or \$101.82 per square foot of living area, including land.

In reconciling the two approaches to value the appraiser gave most weight to the sales comparison approach and arrived at a conclusion of \$257,000. The appellant requested the subject's assessment be reduced to \$85,667 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$89,814. The subject's assessment reflects a market value of \$268,904 or \$106.54 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for St. Clair County of 33.40% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with one-story dwellings of masonry and frame construction that range in size from 2,042 to 2,600 square feet of living area. The dwellings range in age from 7 to 14 years old and are located with $\frac{1}{4}$ of a mile from the subject property. Each comparable has a basement with three being finished, central air conditioning, one fireplace and an attached garage ranging in size from 542 to 975 square feet of building area. The comparables have sites ranging in size from 9,844 to 26,602 square feet of land area. The sales occurred from June 2015 to August 2016 for prices ranging from \$264,000 to \$375,000 or from \$129.28 to \$161.15 per square foot of living area, including land.

The board of review provided copies of the property record cards associated with its sales as well as appellant's appraiser's sales #1 through #3. The property record card for appraisal comparable #3 describes this property as being on a slab foundation.

The board of review argued based on this evidence a reduction in the subject's assessment is not justified.

In rebuttal the appellant provided four new comparables for the Board's consideration. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

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

Pursuant to this rule the Property Tax Appeal Board finds the new comparables provided by the appellant are improper rebuttal evidence and will be given no further consideration.

The appellant also asserted that the comparables used by the board of review had superior quality grades than the subject property and three had finished basements, unlike the subject property.

Conclusion of Law

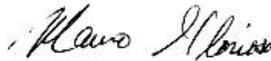
The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist 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 gives less weight to the conclusion of value contained in the appellant's appraisal as primary consideration was given to the sales comparison approach to value, however, two of the four comparable sales used by the appraiser were improved with two-story dwellings, unlike the subject's one-story design. The Board finds the best evidence of market value to be appellant's appraisal comparable sales #1 and #2 and the sales provided by the board of review. Board of review sale #4 is the same property as appraisal comparable sale #2. The comparables were improved with one-story dwellings similar to the subject property in location, age, size and features with the exception five of the comparables have finished basement area and each comparable has some masonry exterior construction while the subject property has vinyl siding. The sales occurred from June 2015 to August 2016 for prices ranging from \$264,000 to \$375,000 or from \$106.94 to \$161.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$268,904 or \$106.54 per square foot of living area, land included, which is within the overall price range but below the range on a square foot basis. The Board finds these sales demonstrate the subject property is not overvalued.

Additionally, the appellant's appraiser arrived at an estimated value under the cost approach of \$279,141, which is supportive of the subject's assessment reflecting a market value of \$268,904.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



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: February 13, 2019



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

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