



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

APPELLANT: Michael Prince
DOCKET NO.: 22-02960.001-R-1
PARCEL NO.: 09-18.0-401-010

The parties of record before the Property Tax Appeal Board are Michael Prince, 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: \$19,865
IMPR.: \$76,148
TOTAL: \$96,013

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a notice of equalization issued by 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 2022 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 2-story dwelling of frame exterior construction with 2,499 square feet of living area. The dwelling was constructed in 2017 and is approximately 5 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 441 square foot garage.¹ The property has an approximately 15,876 square foot site and is located in Belleville, Shiloh Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located 3.5 or 3.7 miles from the subject. The comparables have 9,500 or 15,200 square foot sites that are improved with 2-story homes of frame exterior construction ranging in size from 2,454 to 2,807 square feet of living

¹ The parties differ regarding the subject's garage size. The Board finds the best evidence of garage size is found in the subject's property record card presented by the board of review which was not refuted by the appellant in written rebuttal.

area. The dwellings range in age from 9 to 45 years old. Each home has a basement, one of which has finished area, central air conditioning, and a 400 square foot garage. Two homes each have a fireplace. The comparables sold in September or November 2022 for prices of \$245,000 or \$255,000 or from \$87.28 to \$103.91 per square foot of living area, including land. The appellant also disclosed the subject sold in July 2020 for a price of \$269,900. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$96,013. The subject's assessment reflects a market value of \$288,068 or \$115.27 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%. The board of review indicated in its "Board of Review Notes on Appeal" that the appellant did not file a complaint with the board of review, but filed this appeal directly to the Board following receipt of notices of an equalization factor of 1.063400 for Shiloh Valley Township which increased the subject's total assessment.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the same block as the subject or within the same subdivision as the subject. The parcels range in size from 7,841 to 13,939 square feet of land area and are improved with 2-story homes of frame exterior construction ranging in size from 2,520 to 2,634 square feet of living area. The dwellings were built from 2014 to 2019. Each home has a basement, central air conditioning, and a garage ranging in size from 399 to 462 square feet of building area. Three homes each have a fireplace. The comparables sold from August 2021 to July 2022 for prices ranging from \$330,000 to \$387,000 or from \$129.87 to \$146.93 per square foot of living area, including land.

The board of review submitted a letter contending that the appellant's comparables are located more than three miles from the subject. Based on this evidence the board of review requested confirmation of the subject's assessment.

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).

As an initial matter, the record indicates that the appellant did not file a complaint with the board of review but appealed the subject's total assessment directly to the Board based on a notice of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Board can grant is limited. Section 1910.60(a) of the rules of the Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is

limited to the amount of the increase caused by the application of the township equalization factor. (86 Ill.Admin.Code §1910.60(a)).

Additionally, section 16-180 of the Property Tax Code provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor. (35 ILCS 200/16-180).

These provisions mean that where a taxpayer files an appeal directly to the Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Bd., 302 Ill. App. 3d 745, 753, 706 N.E. 2d 76, 82, 235 Ill. Dec. 816, 822 (4th Dist. 1999). Thus, any reduction would be limited to the increase in the assessment caused by the application of the equalization factor.

The record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables, which are located more than three miles from the subject.

The Board finds the best evidence of market value to be the board of review's comparables, which are similar to the subject in dwelling size, age, location, and features, although these comparables have smaller lots than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$330,000 to \$387,000 or from \$129.87 to \$146.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$288,068 or \$115.27 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, 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: September 19, 2023



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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