



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

APPELLANT: David & Alice LaMastus
DOCKET NO.: 06-02457.001-C-1
PARCEL NO.: 06-17.0-131-007

The parties of record before the Property Tax Appeal Board are David & Alice LaMastus, 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: \$2,566
IMPR.: \$28,662
TOTAL: \$31,228**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 7,000 square feet is improved with a 22-year old, one-story convenience store of steel panel construction containing 2,320 square feet of building area on a concrete slab foundation. The building consists of approximately 360 square feet of office area and 1,844 square feet of retail space and is located in East Carondelet, Sugarloaf Township, St. Clair County.

The appellants' appeal is based on overvaluation of the subject property. In support of this market value argument, the appellants initially submitted three listings from the Multiple Listing Service of properties located in Cahokia, East Carondelet and Dupo. Upon being advised by the Property Tax Appeal Board to complete the Section V grid analysis on the Commercial Appeal form, the appellants submitted information on three sales comparables said to be located within 1 ½ miles of the subject property. The properties were improved with one-story masonry or metal panel buildings, one of which was said to be 29 years old. The comparables consist of one or two buildings that were said to range in size from 1,881 to 2,784 square feet of building area.

No dates of sale were provided, but the sales prices were said to range from approximately \$80,000 to \$119,900 or from \$30.48 to \$53.16 per square foot of building area including land. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect an estimated market value of approximately \$69,111.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of the subject totaling \$31,228 was disclosed. The subject's assessment reflects an estimated market value of \$93,919 or \$40.48 per square foot of building area including land using the 2006 three-year median level of assessments for St. Clair County of 33.25%.

In support of the subject's assessment, the board of review presented descriptions and sales data on three comparable properties located within 1 mile of the subject and within Sugarloaf Township; appellants' comparable #3 is board of review comparable #1, but with a stated square footage of only 1,622 square feet. These comparables consist of one-story masonry, block and steel, or steel and frame buildings that were 22 or 38 years old. The comparables have one or two buildings that range in size from 960 to 2,800 square feet of building area. One comparable also features a 576 square foot garage. There were two sales reported for comparable #1; thus, the comparables sold between April 2005 and November 2007 for prices ranging from \$70,000 to \$141,000 or from \$43.16 to \$104.17 per square foot of building area including land.

Besides correcting the size of the appellants' comparable #3, the board of review presented an aerial photograph of appellants' comparable #1 that was said to be over 2 miles from the subject in Centreville Township and sold in January 2007 for \$90,000 or \$47.85 per square foot of building area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellants contend the assessment of the subject property is excessive and not reflective of its market value. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The parties submitted detailed information on a total of five comparable sales for the Board's consideration. The Board finds the data submitted by the board of review with regard to the common comparable between the parties to be more reliable given

the greater detail provided by the board of review. The Board has given less weight to board of review comparable #2 due to its significantly smaller building size and substantially greater age than the subject. The Board finds the remaining four comparables submitted by both parties were most similar to the subject in size, design, exterior construction, and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold between April 2005 and November 2007 for prices ranging from \$30.48 to \$64.73 per square foot of building area including land. The subject's assessment reflects a market value of approximately \$93,919 or \$40.48 per square foot of building area including land using the three-year median level of assessments for St. Clair County of 33.25%. The Board finds the subject's assessment reflects a market value that falls within the range established by the most similar comparables on a per square foot basis including land and is lower than the most recent sale price of the common comparable between the parties which was smaller than the subject, built in the same year and located within 1 mile of the subject. After considering the most comparable sales on this record, the Board finds the appellants did not demonstrate the subject property's assessment is excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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: January 26, 2010

Allen Castrovillari

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.