



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

APPELLANT: Rhonda Isom
DOCKET NO.: 06-02478.001-R-1
PARCEL NO.: 02-07.0-422-020

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

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$2,748
IMPR: \$100
TOTAL: \$2,848

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 12,600 square foot parcel improved with a one-story dwelling of brick construction. The dwelling was constructed in 1930. The dwelling is described as having a basement and one bathroom. The subject property is located in East St. Louis, East St. Louis Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant indicated she purchased the subject property at a public auction in July 2005 for a price of \$535. She indicated that the property was advertised on the market for one month in a booklet for the auction. The appellant submitted a copy of the purchase

contract to document the transaction. She further indicated on the petition that \$10,000 was spent for renovation but the property is still not occupied. In a written statement the appellant indicated the subject has a basement that continually floods despite attempts to prevent the flooding. She also indicated that the electrical wiring, plumbing and windows have been destroyed by vandalism. The appellant also submitted a copy of a photograph of the subject dwelling depicting its state of general disrepair. Based on this record the appellant requested the subject's assessment be reduced to \$2,848.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$4,443 was disclosed. The board of review indicated that it would stipulate to a revised total assessment of \$3,062 based on verification of the assessor's field check in 2007. The board of review submitted a copy of a photograph of the subject depicting the home in a state of disrepair.

In rebuttal the appellant appears to have rejected the board of review proposed stipulation and submitted information on other properties with dwellings that the appellant described as having nuisance values.

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 the appeal. The Board further finds the evidence in the record supports a reduction in the assessment of the subject property.

The appellant contends overvaluation as the basis of the appeal. 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted documentation disclosing the subject property was purchased at a public auction in July 2005 for a price of \$535 and spent an additional \$10,000 to renovate the dwelling. The appellant also stated the subject's basement continually floods despite attempts to prevent the flooding. She also indicated that the electrical wiring, plumbing and windows have been destroyed by vandalism. The appellant and board of review also submitted a copies of photographs of the

subject dwelling depicting its state of disrepair. Based on this record the Property Tax Appeal Board finds a reduction in the subject's assessment commensurate with the appellant's request is warranted.

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. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Harold H. Lewis

Member

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: December 23, 2009

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.