



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

APPELLANT: Bradley & Brooke Johnson  
DOCKET NO.: 07-03530.001-R-1  
PARCEL NO.: 03-13.0-401-052

The parties of record before the Property Tax Appeal Board are Bradley & Brooke Johnson, the appellants; 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: \$17,877  
IMPR.: \$56,616  
TOTAL: \$74,493**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a part two and part one-story frame dwelling with some brick veneer exterior trim that has 2,144 square feet of living area. Features include a basement, central air conditioning, a fireplace and 483 square foot attached garage. The subject's property record card describes the subject as having 950 square feet of finished basement area while the appellant described the subject dwelling as having an unfinished basement.

The appellants submitted documentation before the Property Tax Appeal Board claiming the subject's property is overvalued and inequitably assessed. In support of these claims, the appellants submitted information regarding the subject's sale price, property record cards, photographs, a location map and four comparables located in close proximity to the subject. The evidence indicates the subject property was purchased in August 2005 for \$222,900 or \$103.97 per square foot of living area including land.

The comparables consist of two-story or part two and part one-story frame and brick dwellings that were built in 2005 or 2006. The comparables have unfinished basements, central air conditioning, one fireplace and garages ranging in size from 440 to 690 square feet. The dwellings range in size from 1,734 to 3,360 square feet of living area and have equalized improvement assessments ranging from \$3,152 to \$72,795 or from \$1.46 to \$41.98 per square foot of living area.<sup>1</sup> The subject property has an equalized improvement assessment of \$73,362 or \$34.22 per square foot of living area.

The comparables also sold from May 2007 to December 2007 for prices ranging from \$210,000 to \$264,790 or from \$97.04 to \$131.20 per square foot of living area including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$91,239 was disclosed. The subject's assessment reflects an estimated market value of \$273,007 or \$127.34 per square foot of living area including land using St. Clair County's 2007 three-year median level of assessments of 33.42% as determined by the Illinois Department of Revenue. In support of the subject's assessment, the board of review submitted four comparables to demonstrate the subject property was uniformly assessed. No market evidence in support of the subject's assessed valuation was submitted. The board of review also claimed assessment comparables 2, 3 and 4 submitted by the appellant, although constructed in 2006, have 2007 pro-rated assessments that should not be compared to the subject. 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 Property Tax Appeal Board further finds a reduction in the subject property's assessment is warranted.

The appellants argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of

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<sup>1</sup> The appellants' equity analysis detailed assessment amounts prior to application of the 1.0720 equalization factor applied to all non-farm parcels located in Caseyville Township for assessment year 2007. The equalized assessments were supplied by the board of review. In addition, the board of review indicated the appellants miscalculated the dwelling sizes of the subject and comparables based on the property record cards. A revised grid of the appellants' comparables depicting the corrected descriptions and assessment amounts was submitted by the board of review. During the rebuttal period, the appellants did not refute the corrected information.

Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 183, 728 N.E.2d 1256 (2nd Dist. 2000). The Board finds the appellants have overcome this burden.

The Board finds this record contains four suggested comparable sales and the subject's August 2005 sale price for market value consideration. The Board gave less weight to comparables 1 and 4 submitted by the appellants due to their smaller and larger dwelling size when compared to the subject. The Board finds comparables 2 and 3 submitted by the appellants are most similar when compared to the subject in style, size, age, location and features. They sold in May and December of 2007 for sale prices of \$210,000 and \$264,790 or \$97.04 and \$107.20 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$273,007 or \$127.34 per square foot of living area including, which is higher than the two most similar comparable sales contained in this record. The Board further finds the two most similar sales support the subject's 2005 sale price of \$222,900 or \$103.97 per square foot of living area including land. Based on the evidence in this record, the Board finds the appellants have demonstrated the subject property was overvalued by a preponderance of the evidence and a reduction is warranted.

The appellants also argued unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. The Board finds the record contains eight suggested assessment comparables for consideration. Three comparables have partial or pro-rated assessments for the 2007 assessment year, although their construction was completed in 2006. Improvement assessments ranged from \$1.46 to \$41.98 per square foot of living area. After the assessment reduction granted for market value considerations, the subject property has a revised improvement assessment of \$56,616 or \$26.41 per square foot of living area. After considering adjustments to the comparables for differences when compared to the subject, the Board finds no further reduction is warranted based upon the principals of uniformity.

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: April 23, 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.