



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

APPELLANT: Lawrence Messina
DOCKET NO.: 07-04553.001-R-1
PARCEL NO.: 03-20.0-105-017

The parties of record before the Property Tax Appeal Board are Lawrence Messina, 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: \$14,158
IMPR.: \$34,301
TOTAL: \$48,459

Subject only to the State multiplier as applicable.

ANALYSIS

The 1.4-acre subject parcel has been improved with a 62-year old, one-story single family dwelling of brick exterior construction consisting of 2,015 square feet of living area. The dwelling features a crawl-space foundation, two fireplaces, central air conditioning, a 690 square-foot carport, and an in-ground swimming pool. The property is located in Fairview Heights, Caseyville Township, St. Clair County.

In support of this overvaluation complaint, the appellant filed an appraisal with the Property Tax Appeal Board. The appraisal states that it was intended for real estate tax protest purposes and sets forth the subject dwelling as having an effective age of 10-13 years and being in average condition. The appraisal provides an estimated market value of \$145,000 or \$71.96 per square foot of living area as of November 20, 2007.

The appraiser set forth three suggested sales comparables located from 1 to 1.25-miles from the subject. The comparable parcels ranged in size from 23 to 60-acres and were improved with one-

story dwellings of brick exterior construction which ranged in age from 19 to 71 years old. The comparables ranged in size from 1,278 to 1,800 square feet of living area. Two comparables had crawl-space foundations; one comparable had a full basement. Other features included a fireplace, central air conditioning, and a two-car attached garage. Two of the comparable also had pools. The comparables sold between February and August 2007 for purchase prices ranging from \$127,500 to \$150,000 or from \$72.86 to \$117.37 per square foot of living area including land. The appraiser made adjustments to the comparable sales for differences in living area square footage, foundation, garage, and differences in other amenities from the subject. After adjustments, the appraiser concluded adjusted sale prices for the comparables ranging from \$136,200 to \$147,700. The appraiser then concluded an estimated fair market value of the subject of \$145,000. Appellant requested a total assessment for the subject property of \$48,334 based on this appraisal.

The board of review submitted its "Board of Review Notes on Appeal" as required by the Property Tax Appeal Board wherein the subject's final assessment of \$53,667 was disclosed. The final assessment of the subject property reflects a market value of approximately \$160,583 or \$79.69 per square foot of living area including land using the 2007 three-year median level of assessments for St. Clair County of 33.42% as determined by the Illinois Department of Revenue. In addition, the board of review submitted a grid analysis of four suggested comparable sales and argued that its comparables were more like the subject and were in closer proximity than the comparables presented in the appellant's appraisal.

As set forth in the grid analysis, the board of review's sales comparables were located from .49 to .57-miles from the subject. The comparable parcels ranged in size from .27 to 1.14-acres and were improved with three, one-story dwellings and one, two-story dwelling of frame, brick or frame and brick exterior construction. The dwellings were built between 1953 and 1977 and ranged in size from 1,346 to 2,016 square feet of living area. Three comparables had full basements and one had a partial basement. Each comparable featured a fireplace and central air conditioning. Two comparables had garages. No reference was made to the in-ground pool of the subject property. These comparables sold between January 2006 and January 2007 for purchase prices ranging from \$120,000 to \$200,000 or from \$77.82 to \$123.53 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, appellant questioned the board of review's contention that its comparables were more similar to the subject without further explanation as to the basis for that contention. Appellant also noted that while the board of review presented comparables that were closer in proximity to the subject, the comparables selected lacked the acreage of the subject property which was the reason the appraiser selected comparables about

one-mile from the subject. Appellant further criticized the dates of sale of the board of review's comparables and the wide-range of sale prices presented. Lastly, appellant gathered 2008 assessment data on the comparables presented by both parties and summarized the average fair market value of the comparables based on these 2008 assessments.

After reviewing the record and considering the evidence submitted by the parties, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellant argued that the subject's assessment was not reflective of 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. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 728 N.E.2d 1256 (2nd Dist. 2000); National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill. App. 3d 1038 (3rd Dist. 2002). The Board finds this burden of proof has been met and a reduction in the subject's assessment is warranted.

The Board finds the appellant submitted an appraisal of the subject property with a final value conclusion of \$145,000, while the board of review submitted comparable sales data in support of the subject's assessment reflecting an estimated fair market value of \$160,583. But for one of the sales comparables presented by the board of review, the Board finds that neither party presented comparable parcels of similar size to the subject property in terms of acreage. With the subject property consisting of 1.4-acres, the appraiser's comparables ranging in size from 23 to 60-acres were much too large and most of the board of review's comparables were much too small. As to the improvements, the Board finds the appraiser selected more similar comparables than did the board of review. The Board finds that none of the board of review's comparables were similar to the subject dwelling in exterior construction, size and/or design. Based on this finding, the Property Tax Appeal Board finds that, despite some of the stark differences between the subject property and the comparables utilized, the appraiser adjusted these more similar comparables for differences in order to arrive at a value conclusion. The appraisal submitted by the appellant estimating the subject's market value of \$145,000 is the best evidence of the subject's market value in the record.

Based upon the market value as stated above, the Property Tax Appeal Board finds that a reduction is warranted. Since market value has been established, the three-year median level of assessments for St. Clair County for 2007 of 33.42% shall be applied.

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: November 25, 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.