



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

APPELLANT: Hung and Traci Phan
DOCKET NO.: 07-04556.001-R-1
PARCEL NO.: 08-03.0-107-012

The parties of record before the Property Tax Appeal Board are Hung and Traci Phan, 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: \$18,949
IMPR.: \$73,677
TOTAL: \$92,626**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 15,800 square foot parcel improved with a one-story single family dwelling of frame and brick construction that contains 2,459 square feet of living area. The dwelling was constructed in 2004. Features of the home include an unfinished basement, central air conditioning, a fireplace and a three-car attached garage with 990 square feet. The property is located in Swansea, St. Clair Township, St. Clair County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants indicated they purchased the subject property in November 2004 for a price of \$276,015. The appellants also submitted information on four comparable sales that were improved with one-story dwellings of frame and brick construction that ranged in size from 2,187 to 2,461 square feet of living area. These homes were constructed from 2002 to 2005. The appellants indicated each comparable had a full basement with one being finished with approximately 400 square feet of living area. Each dwelling has central air conditioning, two comparables have two fireplaces, and each comparable has an attached garage ranging in size from 528 to 760

square feet. The appellants indicated the comparables sold from November 2002 to November 2005 for prices ranging from \$264,800 to \$294,722 or from \$107.60 to \$134.76 per square foot of above grade living area. Based on this evidence the appellants requested the subject's assessment be reduced to \$82,000, which would reflect a market value of approximately \$246,000 or \$100.04 per square foot of above grade living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final equalized assessment of the subject totaling \$92,626 was disclosed. The subject's total assessment reflects a market value of approximately \$277,905 or \$113.15 per square foot of above grade living area, land included. In support of the assessment the board of review submitted information on seven comparable sales. The comparables were improved with one-story dwellings of frame and brick exterior construction that range in size from 2,200 to 2,497 square feet of living area. The dwellings were constructed from 2003 to 2005 and were located within 1½ blocks of the subject property. Each comparable had a full unfinished basement, central air conditioning and an attached garage ranging in size from 506 to 838 square feet. Three comparables had a fireplace. These properties sold from April 2003 to December 2005 for prices ranging from \$225,900 to \$285,111 or from \$98.61 to \$116.60 per square foot of above grade living area, land included. These same comparables had total assessments ranging from \$83,392 to \$98,879 and improvement assessments ranging from \$68,400 to \$80,929 or from \$28.47 to \$33.65 per square foot of living area. The subject has an equalized improvement assessment of \$73,677 or \$29.96 per square foot of living area.

In rebuttal, the board of review asserted the appellants' comparables are located from 1 to 3 miles from the subject and are in a different subdivision than the subject. The board of review also submitted a grid analysis of the appellants' comparables with corrections. The comparables had total equalized assessments ranging from \$82,625 to \$89,968 and equalized improvement assessments ranging from \$66,739 to \$71,339 or from \$28.98 to \$30.94 per square foot of living area.

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 does not support a reduction in the subject's assessment.

The appellants contend 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). After an analysis of the market data submitted by the parties, the Board finds a reduction in the subject's assessment is not warranted.

The subject's equalized assessment totaling \$92,626 reflects a market value of approximately \$277,905 or \$113.15 per square foot of above grade living area, land included, as of January 1, 2007. The record disclosed the subject property was purchased in November 2004 for a price of \$276,015. The record also contains eleven comparable sales that were generally similar to the subject in age, style, size, construction and features. Those sales that occurred most proximate in time to the assessment date at issue include appellants' comparables #1, #3 and #4 and board of review comparables #2, #3, #5, #6 and #7. These properties sold from October 2004 to December 2005 for prices ranging from \$235,000 to \$294,722 or from \$105.85 to \$134.76 per square foot of above grade living area, land included. The Board finds the subject's assessment reflects a market value within the range established by these comparable sales. After considering the most relevant comparable sales and the sale of the subject property, the Board finds the subject's total assessment is not excessive in relation to the property's market value.

As a final point, the comparables submitted by the parties had equalized improvement assessments ranging from \$28.47 to \$33.65 per square foot of above grade living area. The subject has an equalized improvement assessment of \$73,677 or \$29.96 per square foot of above grade living area, which is within the range established by the comparables. The Board finds this evidence further demonstrates the subject property is correctly and equitably assessed.

In conclusion the Board finds the assessment of the subject property as established by the board of review is correct.

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

Frank J. Huff

Member

Member

Mario M. Louie

Shawn R. Lerski

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: May 21, 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.