



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

APPELLANT: Diane Purviance  
DOCKET NO.: 07-04631.001-R-1  
PARCEL NO.: 21-27.0-101-016

The parties of record before the Property Tax Appeal Board are Diane Purviance, the appellant, 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: \$2,381  
IMPR.: \$10,594  
TOTAL: \$12,975**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story single family dwelling of frame construction with 802 square feet of living area. The subject has a crawl space foundation and central air conditioning. The dwelling was constructed in 1887. The property is located in Marissa, Marissa Township, St. Clair County.

The appellant contends the subject's dwelling assessment is excessive due to the fact dwelling is mistakenly assessed as having an enclosed frame porch. The appellant explained that the previous owners had converted the porch into a bedroom but the property is still being assessed as having an enclosed frame porch resulting in the dwelling being assessed twice for the same area. The copy of the subject's property record card submitted by the appellant indicated the property was being assessed for an enclosed porch which was valued at \$2,164. The appellant also asserted the subject dwelling was at one time described as a 1.5-story dwelling and then described as a one-story dwelling but the value remained the same. She asserted she could not believe the subject would have the same value for two different styles.

Based on this evidence the appellant requested the subject's assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" wherein the equalized assessment of the subject totaling \$12,975 was disclosed. The board of review submitted a copy of the subject's property record card disclosing the subject had a total value of \$38,927 or \$48.54 per square foot of living area, including land. The subject's property record indicated the enclosed frame porch was valued at \$2,220. Additionally, the property record card describes the subject dwelling as a one-story structure.

In support of the assessment the board of review submitted information on three comparable sales improved with one-story dwellings that ranged in size from 708 to 796 square feet of living area. The dwellings were constructed from 1900 to 1920. One comparable had a full basement, central air conditioning and 600 square feet of garage area. These properties sold from September 2006 to April 2007 for prices ranging from \$37,500 to \$45,500 or from \$50.78 to \$57.16 per square foot of living area, land included.

In rebuttal, the board of review asserted the subject's enclosed frame porch is not a duplicate assessment. The board of review stated the only value is the enclosed frame porch and the value of the house does not contain this square footage as living area. The board of review contends if the enclosed frame porch is changed to living space the value of the home would increase.

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

The appellant argued in part that the subject's enclosed frame porch had a duplicate assessment as both finished living area and as an enclosed frame porch. The board of review responded explaining the enclosed frame porch was not being assessed as living space even though the area had been converted to finished living area. As a result the Board finds this aspect of the appellant's argument has no merit. The Board also finds the property record cards provided by the board of review and the appellant further disclosed the subject dwelling was being properly described and assessed as a one-story dwelling.

To further support the assessment the board of review provided sales data on three comparables improved with one-story dwellings. The dwellings ranged in size from 708 to 796 square feet of living area. The dwellings were constructed from 1900 to 1920. One comparable had a full basement, central air conditioning and 600 square feet of garage area. These properties sold from September 2006 to April 2007 for prices

ranging from \$37,500 to \$45,500 or from \$50.78 to \$57.16 per square foot of living area, land included. The board of review submitted a copy of the subject's property record card disclosing the subject had an estimated total market value for assessment purposes of \$38,927 or \$48.54 per square foot of living area, including land. The subject's assessment reflects a market value below the range established by the comparables on a square foot basis. The Board finds this evidence indicates the subject's assessment is not excessive in relation to the property's market value. Based on this record the Board finds the subject property is correctly assessed and a reduction is not 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. 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: February 18, 2011

*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.