



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

APPELLANT: Makeya Baxstrom
DOCKET NO.: 07-04914.001-R-1
PARCEL NO.: 06-12.0-112-001

The parties of record before the Property Tax Appeal Board are Makeya Baxstrom, 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: \$2,901
IMPR: \$0
TOTAL: \$2,901**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 7,975 square foot parcel located in Cahokia, Centreville Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a residential petition describing the subject property as a .399 acre parcel improved with a one story dwelling on a slab foundation with central air conditioning and a two-car detached garage. The appellant further indicated the dwelling was constructed in 1980. The appellant also indicated the subject property was purchased in 2005 for a price of \$84,900. A copy of the listing sheet disclosed the property that was the subject matter of the sale was composed of two parcels identified by Parcel ID Nos. 06-12.0-112-001, the subject property, and 06-12.0-112-002.

The evidence further revealed, based on the assessment notice submitted by the appellant, the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor issued by the board of review increasing the assessment from \$2,700 to \$2,901. The parcel under appeal has only a land assessment; there is no

assessment of any improvement. Based on this evidence the appellant requested the subject's land assessment be reduced to \$2,700.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$2,901 was disclosed. The board of review noted that there is a garage on this parcel that has been omitted from the assessment. The board of review stated that the subject's assessment will be increased in 2008 to assess the garage. The board of review identified eight comparable parcels that are the same size as the subject each with a land assessment of \$2,901. Included with the board of review's evidence was an aerial photograph that depicts subject property. The aerial photograph shows the subject property as being improved with a garage. The aerial photograph also depicts the adjacent parcel, which was part of the sale involving the subject property, as being improved with a one-story dwelling. 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 the appeal. The Board further finds the evidence in the record does not support a reduction to the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the appellant submitted evidence disclosing the subject parcel and an adjacent parcel, improved with a dwelling, were purchased in 2005 for a price of \$84,900. For 2007 the subject was assessed as a vacant lot with an equalized land assessment of \$2,901. The subject's land assessment reflects a market value of approximately \$8,703. On this record the appellant did not demonstrate a certain portion of the purchase price was attributed specifically to the subject parcel so as to establish overvaluation. The subject's assessment reflects a market value significantly below the purchase price for both parcels. Based on this record the Board find's the appellant did not demonstrate by a preponderance of the evidence that the subject property is overvalued.

The Board further finds the board of review presented assessment data on eight comparable parcels that are the same size as the subject each with a land assessment of \$2,901. The Board finds this evidence indicates the subject parcel is equitably assessed.

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In conclusion, based on this record, the Board finds the assessment of the subject 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.