



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

APPELLANT: Troy & Joni Hosty  
DOCKET NO.: 07-05080.001-R-1  
PARCEL NO.: 06-15.0-108-005

The parties of record before the Property Tax Appeal Board are Troy & Joni Hosty, 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: \$ 3,535**  
**IMPR: \$ 34,780**  
**TOTAL: \$ 38,315**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story masonry dwelling containing 1,400 square feet of living area that was built in 1969. Amenities include a concrete slab foundation, central air conditioning, a fireplace, and a 630 square foot attached garage.

The appellants submitted an appeal petition and letter to the Property Tax Appeal Board. The appellants marked that the basis of the appeal was assessment equity. However, the appellants did not complete Section V of the appeal petition nor provide substantive evidence to demonstrate the subject property was not uniformly assessed. Nevertheless, the appellants submitted the sale prices of four properties sourced from an internet website. They sold from June to September 2007 for prices ranging from \$13,000 to \$85,000. No descriptions of properties comparability to the subject were provided. In their letter, the appellants argued the township of Sugarloaf has done nothing to improve or increase the value of the subject property. The appellants argued the photographs submitted depict no sewers and no paved streets which are constantly flooding.

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 equalized assessment of \$38,315 was disclosed. The subject's assessment reflects an estimated market value of \$114,647 or \$81.89 per square foot of living area including land using St. Clair County's 2007 three-year median level of assessments of 33.42%.

In support of the subject's assessment, the board of review submitted property record cards and a market analysis detailing three comparables sales located one half of a mile to one and one-half miles from the subject. The comparables consist of one-story frame or masonry dwellings that were built from 1978 to 1993. The comparables have crawl space foundations. The comparables have central air conditioning and garages that contain from 420 to 784 square feet. The dwellings range in size from 972 to 1,400 square feet of living area. They sold from June 2006 to December 2007 for prices ranging from \$93,500 to \$117,000 or from \$80.05 and \$103.94 per square of living area including land. The board of review also indicated the appellants purchased the subject property in July 2003 for \$100,000 or \$71.43 per square foot of living area including land. 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 these appeals. The Board further finds no reduction in the subject's assessment is warranted.

The appellants' submission of evidence suggests that 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 Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2<sup>nd</sup> Dist. 2000). The Board finds the appellants have not met this burden of proof.

The Property Tax Appeal Board finds this record contains sales information for seven suggested comparable sales. The Board gave less weight to the comparables submitted by the appellants. The appellants failed to provide adequate descriptions of the comparables in order for the Board to perform an accurate comparative analysis to the subject property. The Board also gave less weight to comparable 2 submitted by the board of review due to its smaller size when compared to the subject. The Board finds the two remaining comparables submitted by the board of review are more similar to the subject in location, style, size and features. They sold for prices of \$93,500 and \$117,000 or \$80.05 and \$83.57 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$114,647 or \$81.89 per square foot of living area including land,

which is supported by the most similar comparable sales contained in this record. Therefore, no reduction in the subject's assessment is warranted.

In conclusion, the Property Tax Appeal Board finds the appellants failed to establish that the subject property was overvalued by a preponderance of the evidence. Therefore, the Board finds the subject's assessment as established by the board of review is correct and no reduction is 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: December 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.