



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

APPELLANT: Deborah K. Schnur
DOCKET NO.: 07-05225.001-R-1
PARCEL NO.: 08-20.0-303-036

The parties of record before the Property Tax Appeal Board are Deborah K. Schnur, 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 assessed valuation of the property is:

**LAND: \$3,028
IMPR.: \$22,002
TOTAL: \$25,030**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 1½-story single family dwelling of frame and masonry construction that contains 885 square feet of living area. The dwelling was constructed in approximately 1890. The property has a partial basement, central air conditioning and a detached 1-car garage. The property is located in Belleville, Belleville Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an unsigned letter of opinion dated May 24, 2005, purportedly from Cynthia L. Downen of Tade Appraisal Company, Belleville, Illinois. The letter contained a statement that subject property should be marketed from between \$60,000 to \$65,000.

The evidence further revealed that 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 \$23,611 to \$25,030. Based on this evidence the appellant requested the subject's assessment be reduced to \$20,333.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$25,030 was disclosed. The subject's assessment reflects a market value of approximately \$75,090. The board of review argued the appellant provided no evidence other than a letter from an appraisal company and there is no actual appraisal of the subject property. 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 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 appellant contends overvaluation as the basis of the appeal. Section 1910.63(a) & (b) of the rules of the Property Tax Appeal Board provide that:

Section 1910.63 Burdens of Proof

- a) Under the principles of a de novo proceeding, the Property Tax Appeal Board shall not presume the action of the board of review or the assessment of any local assessing officer to be correct. However, any contesting party shall have the burden of going forward.
- b) Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. Failure to do so will result in the dismissal of the appeal.

86 Ill.Admin.Code §1910.50(a) & (b). Furthermore, Section 1910.65 of the rules of the Property Tax Appeal Board provides in part that:

Section 1910.65 Documentary Evidence

- a) The Property Tax Appeal Board generally considers appeals with respect to the correct valuation of property for assessment purposes based upon the following contentions:
 - 1) the subject property is not accurately assessed when its assessment is compared to the assessments of other, similar properties in its neighborhood; and/or
 - 2) the market value of the subject property is not accurately reflected in its assessment.
- b) . . .

c) Proof of the market value of the subject property may consist of the following:

- 1) an appraisal of the subject property as of the assessment date at issue;
- 2) . . .
- 3) . . .
- 4) documentation of not fewer than three recent sales of suggested comparable properties together with documentation of the similarity, proximity and lack of distinguishing characteristics of the sales comparables to the subject property.

86 Ill.Admin.Code §1910.65. In this appeal the appellant did not submit an appraisal but an unsigned letter of opinion dated May 24, 2005. The letter offered a price range for the subject that was approximately 18 months prior to the assessment date at issue. Furthermore, the letter provided only the addresses of one sale and one listing but no description of the alleged comparables detailing the similarity and lack of distinguishing characteristics of the sales comparables to the subject property such as style, age, size, construction and features. Based on this record the Property Tax Appeal Board finds the appellant did not submit sufficient evidence to satisfy the burden of going forward to challenge the correctness of the assessment. Accordingly, the Board finds no change in the assessment is justified.

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 3, 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.