



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

APPELLANT: Thomas Nickas
DOCKET NO.: 07-05233.001-R-1
PARCEL NO.: 08-09.0-204-039

The parties of record before the Property Tax Appeal Board are Thomas Nickas, 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: \$22,102
IMPR.: \$44,206
TOTAL: \$66,308

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a part one-story and part two-story single family dwelling of brick and vinyl siding exterior construction that contains 3,020 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full walk-out basement that is unfinished, central air conditioning, a fireplace and a three-car attached garage. The property is located in Swansea, St. Clair Township, St. Clair County.

The appellant contends the subject's assessment is excessive based on a recent sale, comparable sales, a recent appraisal and assessment equity. The record disclosed the subject property was purchased on July 23, 2007 for a price of \$420,000. The appellant indicated on the petition the property was sold by the owners, the parties to the transaction were not related and the property was advertised for sale for 14 months. The appellant also submitted a copy of the Illinois Real Estate Transfer Declaration (PTAX-203) associated with the sale disclosing a purchase price of \$420,000. Additionally, one of the sellers was identified as Steven Nickas, a person with the same surname as the appellant.

The appellant's petition listed four comparables, three of which sold, consisting of two, one-story dwellings and two, 1½-story dwellings. The dwellings ranged in age from 1 to 6 years old and were located within two-tenths of a mile from the subject. Each comparable has a basement with the two one-story dwellings having basements that were partially finished. Each comparable had central air conditioning, one or two fireplaces, and a three or four-car garage. Comparables #1 through #3 sold from August 2006 to May 2007 for prices ranging from \$393,000 to \$443,000 or from \$106.22 to \$170.00 per square foot of living area, land included.

According to the appellant's evidence, comparables #1, #3 and #4 had full improvement assessments ranging from \$84,706 to \$121,031 or from \$22.89 to \$33.16 per square foot of living area. Comparable #2 had a prorated improvement assessment of \$43,200, which the appellant indicated equated to a full year improvement assessment of \$25.96 per square foot of living area. The appellant asserted the subject also has a prorated improvement assessment from July 23, 2007 of \$44,206 which equates to a full year improvement assessment of \$32.98 per square foot of living area.

The appellant also submitted a copy of a portion of an appraisal identifying three comparable sales. The appraisal did not contain that section of the report articulating a final estimate of value or the signature page of the appraisal. The report contained an additional sale, #1, that was not included in the appellant's grid analysis. This property was composed of a 1½-story dwelling with 2,883 square feet of living area. The dwelling was three years old with a full basement that had finished area, central air conditioning, three fireplaces and a three-car garage. The property sold in December 2006 for a price of \$480,000 or \$166.49 per square foot of living area.

The evidence further revealed 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 \$62,501 to \$66,308. Based on this evidence the appellant requested the subject's assessment be reduced to \$60,169.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$66,308 was disclosed.

The board of review submitted a copy of the subject's property record card disclosing the subject had a full value prior to equalization of \$347,664. The card further indicated the subject's improvement assessment was prorated for 160 days or 43.8356% ($160 \div 365$).¹ The subject improvements were valued at

¹ Section 9-180 of the Property Tax Code (35 ILCS 200/9-180) provides for the pro-rata valuation of new improvements to December 31 and computations are on

\$285,164 and the prorated value was computed to be \$125,003 (285,164 x .438356). This equates to in an improvement assessment of \$41,668 prior to the application of a 1.0609 township equalization factor. Applying the equalization factor resulted in an improvement assessment of \$44,206, which equates to a full market value for the improvements of \$305,535. ($\$44,206 \div 43.8356\% = \$100,845$. $\$100,845 \times 3 = \$302,535$.) Adding the value of the land of \$66,306 as reflected by the equalized land to the full improvement value results in an estimated market value for the property of \$368,841. 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 in the subject's assessment.

The appellant argued in part 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). The Board finds the appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board finds the best evidence of market value in the record is the purchase of the subject property on July 23, 2007 for a price of \$420,000. The subject property has a total assessment of \$66,308. The subject has a land assessment of \$22,102 which reflects a market value of approximately \$66,306. The subject has a prorated improvement assessment of \$44,206 which equates to a full assessment of \$100,845 and a market value of \$302,535. The total market value as reflected by the full assessment is \$368,841, which is \$51,159 less than the purchase price. The Board finds the subject's assessment is not excessive in relation to the property's market value as evidenced by the purchase price.

The appellant further argued assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is not warranted on this basis.

the basis of a year of 365 days. The subject's improvement assessment was prorated from July 24 to the end of the year.

In support of the assessment inequity argument the appellant submitted information on four comparables. The Board finds only two of the comparables were similar to the subject in style. Comparables #1 and #2 were given no weight due to their one-story design. Comparables #3 and #4 were more similar to the subject in style but were larger than the subject with 3,650 and 3,350 square feet of living area, respectively. Comparable #3 was older than the subject and had a smaller garage. These two comparables had 2 fireplaces compared to the subject having 1 fireplace. The comparables had improvement assessments of \$121,031 and \$105,795 or \$33.16 and \$31.58 per square foot of living area, respectively. The subject's has an equalized prorated improvement assessment of \$44,206, which equates to a full assessment of \$100,845 or \$33.39 per square foot of living area. This is slightly above the range established by the two most similar comparables but justified when considering economies of scale due to size differences, age and features. For these reasons the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject was inequitably assessed.

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.