



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

APPELLANT: Willard Allen & Maria Ortiz-Allen  
DOCKET NO.: 07-05382.001-R-1  
PARCEL NO.: 08-05.0-407-021

The parties of record before the Property Tax Appeal Board are Willard Allen & Maria Ortiz-Allen, 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:** \$11,776  
**IMPR.:** \$72,055  
**TOTAL:** \$83,831

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story frame dwelling that was completed in 2005. Features of the home include a full basement, central air conditioning, a fireplace and a two-car attached garage.<sup>1</sup> The property is located in Swansea, St. Clair Township, St. Clair County.

The appellants contend overvaluation of the subject property based on comparable sales. The appellants indicated on the residential appeal form that the subject property was purchased in February 2005 for a price of \$256,000. In further support of this argument the appellants provided the listing sheets on four comparables located in Swansea. Comparables #1 through #3 are described as 2-story dwellings that were constructed in 2003 and 2004. These properties ranged in size from 3,160 to 3,450 square feet of above grade living area. Each comparable has a basement with one being finished, central air conditioning, one fireplace and a three-car attached garage. These properties sold from August 2007 and March 2008 for prices ranging from \$235,000 to

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<sup>1</sup> Neither party provided the size/living area associated with the subject dwelling.

\$279,900 or from \$74.37 to \$84.81 per square foot of living area. The listing for comparable #4 disclosed this property was lender owned and sold "as is". The listing sheet described the dwelling as a two-story home with 3,200 square feet and further stated, "The home is missing the complete kitchen, has no HVAC, is missing some bathroom vanities, toilets and light fixtures, etc." The property sold in May 2008 for a price of \$185,000 or \$57.81 per square foot of living area.

The evidence further revealed that the appellants filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor increasing the assessment from \$79,019 to \$83,831.

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

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject totaling \$83,831 was disclosed. The board of review indicated the subject's assessment reflects a market value of \$251,493, which was less than the purchase price that it reported to be \$256,087. 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 in the subject's assessment.

The appellants contend 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 (3<sup>rd</sup> Dist. 2002). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Initially the Board finds the evidence in the record disclosed the subject property was purchased in February 2005 for a price of \$256,000. The subject's assessment reflects a market value of \$251,493 when applying the statutory level of assessments of 33 1/3% of fair cash value, which is less than the purchase price. The Board finds this evidence demonstrates the subject's assessment is not excessive in relation to the property's market value.

The appellants also submitted information on four comparable sales. The Board gives no weight to the appellants' comparable #4 due to the fact the property was sold "as is" and described on the listing sheet as, "missing the complete kitchen, has no HVAC, is missing some bathroom vanities, toilets and light fixtures. etc." This property is clearly inferior to the subject property. The three remaining comparables sold from August 2007 and March

2008 for prices ranging from \$235,000 to \$279,900. The subject's assessment reflects a market value within this range. Based on this record the Board finds the appellants did not demonstrate the subject was overvalued.

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 M. Louie*

Member

*Shawn P. Lerski*

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: October 22, 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.