



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

APPELLANT: Patrick & Felicia Degonia  
DOCKET NO.: 07-05492.001-R-1  
PARCEL NO.: 04-03.0-301-030

The parties of record before the Property Tax Appeal Board are Patrick & Felicia Degonia, 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:** \$ 30,096  
**IMPR.:** \$ 54,835  
**TOTAL:** \$ 84,931

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story masonry dwelling containing 2,069 square feet of living area that was built in 1997. Amenities include an unfinished basement, central air conditioning, a fireplace, and a 600 square foot attached garage.

The appellants submitted evidence before the Property Tax Appeal Board claiming both overvaluation and unequal treatment in the assessment process as the bases of the appeal. In support of these arguments, the appellants submitted an analysis<sup>1</sup> of four suggested comparables located in close proximity to the subject property.

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<sup>1</sup> Based on the evidence submitted by the board of review that was not refuted by the appellant, the appellants' analysis contained various errors or omissions with respect to the subject's and comparables' descriptions and assessment amounts. The Board utilized the corrected data throughout this decision.

The comparables consist of a two-story and three, one-story frame or frame and masonry dwellings that are four years old. Three comparables have unfinished basements and one comparable does not have a basement. Other features include central air conditioning, one fireplace and attached garages that range in size from 529 to 1,344 square feet. The dwellings range in size from 1,696 to 2,448 square feet of living area and have equalized improvement assessments<sup>2</sup> ranging from \$53,802 to \$60,706 or from \$21.98 to \$32.33 per square foot of living area. The subject property has an equalized improvement assessment of \$54,835 or \$26.50 per square foot of living area.

With regard the to the overvaluation claim, the appellants' evidence indicates comparables 1 and 4 were listed for sale in May and June of 2008 for offering prices of \$264,900 and \$280,000 or \$108.21 and \$126.01 per square foot of living area including land, respectively. In addition, the appellants submitted value estimates (Zestimates) for comparables 2 and 3 from zillow.com, an internet website that provides real property values estimates. Comparables 2 and 3 had estimated market values of \$208,000 and \$228,000 or \$105.16 and \$134.43 per square foot of living area including land. Finally, the appellant submitted a value estimate for the subject property from zillow.com of \$280,000 or \$135.33 per square foot of living area including land.

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 \$84,931 was disclosed. The subject's assessment reflects an estimated market value of \$254,132 or \$122.83 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 two assessment analyses. The first assessment analysis detailed corrections to the descriptions and assessment amounts of the subject and comparables submitted by the appellants.

The second assessment analysis is comprised of three comparables located in close proximity to the subject. They consist of one-story frame or frame and masonry dwellings that were built from 1994 to 1999. The comparables have unfinished basements, central air conditioning and garages that contain from 420 to 875 square feet. Two comparables have a fireplace. The dwellings range in size from 1,845 to 2,050 square feet of living area and have improvement assessments ranging from \$53,391 to \$55,927 or from \$26.54 to \$29.22 per square foot of living area. The subject

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<sup>2</sup> The appellants did not include the township equalization of 1.0436% applied to the subject's and comparables' 2007 assessments after board of review action. The Property Tax Appeal Board considered the final equalized assessments of the subject and comparables in its analysis.

property has an improvement assessment of \$54,835 or \$26.50 per square foot of living area. 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 appellant argued unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations 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 the appellants have not overcome this burden of proof.

The parties submitted descriptions and assessment data on seven suggested comparables for the Board's consideration. The Property Tax Appeal Board gave less weight to comparables 2 and 4 submitted by the appellants. Comparable 2 is smaller in size than the subject and comparable 4 is of a dissimilar design when compared to the subject. The Property Tax Appeal Board finds the remaining five comparables are more similar to the subject in location, design, age, size and features. They have equalized improvement assessments ranging from \$53,391 to \$60,706 or from \$26.54 to \$30.51 per square foot of living area. The subject property has an equalized improvement assessment of \$54,835 or \$26.50 per square foot of living area, which falls below the range established by the most similar assessment comparables contained in this record on a per square foot basis. Therefore, the Board finds no reduction in the subject's improvement assessment is warranted.

The appellants also argued 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 gave little weight to the purported market value evidence submitted by the appellants. First comparable 4, which had an offering price in 2008 of \$264,900 or \$126.01 per square foot of living area including land, is a dissimilar two-story dwelling unlike the subject's one-story design. Appellants' comparable 1 was similar to the subject dwelling in many respects, but had considerably less land area than the subject. This suggested comparable had an offering price of \$280,000 or \$126.01 per square foot of living area including land, which supports the subject's estimated market

value of \$254,132 or \$122.83 per square foot of living area including land as reflected by its assessment.

The appellants' evidence also suggests comparables 2 and 3 had estimated market values of \$208,000 and \$228,000 or \$105.16 and \$134.43 per square foot of living area including land, respectively, using the internet website zillow.com. The Board gave this evidence no weight. The Board finds the value estimates are not supported by any foundational market based evidence, such as actual comparable sales or any evidence to show how the value estimates were calculated. Likewise, the Board gave no weight to the subject's value estimate of \$280,000 also using zillow.com. Notwithstanding the lack of supporting documentation of the subject's \$280,000 zillow.com value estimate, the subject's assessment reflects an estimated market value of \$254,132, which is less than the zillow.com value estimate. Based on this analysis, the Board finds a preponderance of the evidence does not support a reduction in the subject's assessed valuation.

In conclusion, the Property Tax Appeal Board finds the appellant failed to establish that the subject property was inequitably assessed by clear and convincing evidence or 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 M. Louie*

Member

*Shawn R. 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: 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.