



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

APPELLANT: Shirley Borsis  
DOCKET NO.: 07-05515.001-R-1  
PARCEL NO.: 02-25.0-314-001

The parties of record before the Property Tax Appeal Board are Shirley Borsis, the appellant, and the St. Clair County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$11,315  
IMPR.: \$23,018  
TOTAL: \$34,333**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story single family dwelling of frame and masonry construction that contains 1,413 square feet of living area. The subject dwelling was constructed in 1963. Features of the home included central air conditioning and a 462 square foot attached garage. The property is located in East St. Louis, East St. Louis Township, St. Clair County.

The appellant submitted the appeal contending overvaluation based on comparable sales. In support of this argument the appellant submitted information on three comparable sales and one listing. The sales included two, one-story dwellings and a split-level dwelling that were constructed from 1952 to 1964. The two, one story dwellings had 1,125 and 1,620 square feet of living area. Each of these properties had full basements and central air conditioning. One comparable had a 504 square foot attached garage. These properties sold in March 2007 and October 2007 for prices of \$103,000 and \$50,000 or \$91.56 and \$30.86 per square foot of living area, land included, respectively. The split level dwelling had 2,890 square feet of ground floor living area with central air conditioning and an integral garage with 750

square feet. This dwelling sold in May 2005 for a price of \$118,000 or \$40.83 per square foot of ground floor living area. The listing was reported to be a one-story dwelling with 2,140 square feet of living area. The listing indicated the dwelling was remodeled in 2007. The property was listed for a price of \$118,000 or \$55.14 per square foot of living area.

The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor increasing the subject's assessment from \$31,151 to \$40,145.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$40,145 was disclosed. The subject's total assessment reflects a market value of approximately \$120,122 using the 2007 three year median level of assessments for St. Clair County of 33.42%. The board of review contends the appellant's evidence does not support a reduction in the subject's assessed valuation. The board of review also asserted the appellant received a correction for the 2007 tax year due to a missing senior freeze exemption which actually reduced the taxes lower than the 2006 tax year.

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 supports a reduction in the subject's assessment.

The appellant contends 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

In support of her argument, the appellant submitted sales data on three comparable sales and one listing. The comparables sold for prices ranging from \$50,000 to \$118,000, with the comparable most similar to the subject having a sales price of \$103,000. The subject's assessment reflects a market value of approximately \$120,122 using the 2007 three year median level of assessments for St. Clair County of 33.42%, which is above the raw sales prices of the comparables. The listing was a one-story dwelling that was larger than the subject dwelling and was reported to be remodeled in 2007, had a list price of \$118,000, which was greater than the market value reflected by the subject's assessment. The board of review did not submit any sales or market data to refute the appellant's argument. Based on this data, the Board finds the subject's assessment is excessive in relation to its market value and a reduction is accordingly 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 P. 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: 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.