



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

APPELLANT: Arthur & Jannean Muehlfeld
DOCKET NO.: 07-05588.001-R-1
PARCEL NO.: 03-33.0-404-026

The parties of record before the Property Tax Appeal Board are Arthur & Jannean Muehlfeld, the appellants; 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: \$16,290
IMPR.: \$70,268
TOTAL: \$86,558**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame and masonry dwelling containing 1,943 square feet of living area that is approximately 5 years old. Features include a finished walkout basement, central air conditioning, a fireplace and two-car garage. The subject property is located in Caseyville Township, Fairview Heights, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted an appraisal of the subject property. The appraisal report conveyed an estimated market value of \$259,000 as of August 21, 2007, using the sales comparison approach to value. Based on this evidence, the appellants requested a reduction in the subject's assessment to \$82,006, which reflects an estimated market value of approximately of \$246,018.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$88,498 was disclosed. The subject's assessment reflects an estimated market

value of \$264,806 using St. Clair County's 2007 three-year median level of assessments of 33.42%. The board of review did not agree to remove the township multiplier. No other evidence was presented on behalf of the board of review to support its assessment 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 that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds a reduction in the subject property's assessment is warranted.

The appellants argued the subject property was 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 (2nd Dist. 2000). The Board finds the appellants have overcome this burden of proof.

The appellants submitted an appraisal report estimating the subject property has a fair market value of \$259,000. The board of review did not submit any market value evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board nor refute the value conclusion contained within the appellants' evidence. The Property Tax Appeal Board finds the appellants submitted the best and only evidence of the subject property's fair cash value. The Board finds subject's assessment reflects an estimated market value of \$264,806, which is higher than the appraisal submitted by the appellants. Therefore, a reduction in the subject's assessment is warranted.

Based on this analysis, the Property Tax Appeal Board finds the appellants have demonstrated the subject property was overvalued by a preponderance of the evidence. Since fair market value has been established, St. Clair County's 2007 three-year median level of assessments of 33.42% shall apply.

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: 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.