



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

APPELLANT: Cristeen M. Gavin  
DOCKET NO.: 07-06088.001-R-1  
PARCEL NO.: 03-23.0-102-019

The parties of record before the Property Tax Appeal Board are Cristeen M. Gavin, 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:** \$13,469  
**IMPR.:** \$53,126  
**TOTAL:** \$66,595

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story single family dwelling of frame and brick exterior construction that contains 2,040 square feet of living area. Features of the home include a partial basement, central air conditioning, a fireplace and a two-car garage with 400 square feet. The dwelling was constructed in 2004. The subject has an irregular shaped lot with 8,148 square feet and the property is located in O'Fallon, Caseyville Township, St. Clair County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of this argument the appellant presented photographs, sales data, and assessment information on two comparable properties located in the subject's subdivision along the same street and within the same block as the subject property. The appellant also submitted a copy of the subject's property record card and the property record card for comparable #2. In addition the appellant provided two maps of the subject's subdivision. In the analysis the appellant described the subject as having 1,987 square feet of living area. The comparables were improved with two-story single family dwellings of brick and frame construction that were described as containing 1,987 square feet of living area. Each property had

same features as the subject property. The comparables were described as selling in September and October 2005 for prices of \$196,753 and \$210,000 or for \$99.02 and \$105.69 per square foot of living area, respectively. The appellant indicated the subject property sold in November 2004 for a price of \$195,105.

In support of the assessment inequity argument the appellant indicated the comparables had improvement assessments of \$53,331 and \$54,070 or \$26.84 and \$27.21 per square foot of living area. These properties also had land assessments of \$11,103 and \$11,806.

The appellant also indicated on the Residential Appeal form that the appeal was filed to the Property Tax Appeal Board following receipt of the notice of an equalization factor increasing the assessment from \$62,122 to \$66,595. Based on this evidence the appellant requested the subject's assessment be reduced to \$62,122.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$66,595 was disclosed. The subject's assessment reflects a market value of \$199,266 using the 2007 three-year average median level of assessments for St. Clair County of 33.40%. The subject has a land assessment of \$13,469 and an improvement assessment of \$53,126.

To demonstrate the subject's assessment was equitable and reflective of market value, the board of review provided descriptions, assessment information, copies of property record cards, sales data and photographs on subject and three comparables located in the subject's subdivision. In its analysis the board of review asserted the subject had 2,040 square feet of living area based on its property record card. The comparables were described as being improved with two-story dwellings of frame and brick trim exterior construction that ranged in size from 2,044 to 2,124 square feet of living area. Each of the comparables had a basement, central air conditioning, a fireplace and a 400 square foot attached garage. These homes were constructed in 2005. The board of review indicated the comparables sold from May 2005 to March 2006 for prices ranging from \$192,224 to \$207,000 or from \$91.33 to \$101.27 per square foot of living area, land included. These same comparables had improvement assessments ranging from \$54,204 to \$55,669 or from \$25.59 to \$27.23 per square foot of living area. The board of review indicated the subject's improvement assessment was \$26.04 per square foot of living area. These same comparables had land assessments ranging from \$10,806 to \$12,509 or from \$1.50 to \$1.69 per square foot of land area.<sup>1</sup> The subject has a land assessment of \$13,469 or \$1.65 per square foot of land area.

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<sup>1</sup> The comparables had land areas of 7,200 and 7,385 square feet based on the map submitted by the appellant.

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 Board initially finds the board of review provided the best evidence of the size of the subject dwelling. Therefore, the Board finds the subject dwelling had 2,040 square feet of living area.

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

The Board finds the parties submitted information on five comparables to support their respective positions. These comparables were all located in the subject's subdivision and were improved with dwellings that were similar to the subject in age, style, size and features. The comparables sold from May 2005 to March 2006 for prices ranging from \$192,224 to \$210,000 or from \$91.33 to \$105.69 per square foot of living area, land included. The subject's assessment totaling \$66,595 reflects a market value of \$199,266 or \$97.68 per square foot of living area, land included, using the 2007 three-year average median level of assessments for St. Clair County of 33.40%. The subject's assessment reflects a market value within the range established by the comparable properties demonstrating the subject's assessment is reflective of the property's market value. Based on this record the Board finds a reduction in the subject's assessment is not warrant on the basis of overvaluation.

The appellant also contends 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 the appellant did not demonstrate unequal treatment by clear and convincing evidence and a reduction is not warranted on this basis.

As previously found, the parties submitted information on five comparables to support their respective positions. These comparables were all located in the subject's subdivision and

were improved with dwellings that were similar to the subject in age, style, size and features. These properties had total assessments ranging from \$64,436 to \$66,880. The subject's total assessment is \$66,595, within the range established by the comparables. The comparables had improvement assessments that ranged from \$53,331 to \$55,669 or from \$25.59 to \$27.21 per square foot of living area. The subject has an improvement assessment of \$53,126 or \$26.04 per square foot of living area, which is within the range established by the comparables on square foot basis. These same properties had land assessments that ranged from \$10,806 to \$12,509 or from \$1.50 to \$1.69 per square foot of land area. The subject has a land assessment of \$13,469 or \$1.65 per square foot of land area, which is within the range established by the comparables on square foot basis. Based on this record the Board finds the subject property is being equitably 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 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.