



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

APPELLANT: Jennifer Gully  
DOCKET NO.: 07-06152.001-R-1 through 07-06152.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Jennifer Gully, 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 parcel 02-26.0-221-023 as established by the St. Clair County Board of Review is warranted; however, a reduction in the assessment of parcel 02-26.0-406-017 as established by the St. Clair County Board of Review is warranted. The correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-06152.001-R-1	02-26.0-221-023	5,516	20,847	\$26,463
07-06152.002-R-1	02-26.0-406-017	2,623	6,150	\$8,773

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject matter of this appeal consists of two properties. The property at parcel 02-26.0-221-023 (hereinafter "023") is improved with a one-story brick dwelling constructed in 1952 with a full basement and a detached garage. The property at parcel 02-26.0-406-017 (hereinafter "017") is improved with a one-story frame dwelling with 448 square feet of living area. The dwelling was constructed in 1954 and has a crawl space foundation. Both properties are located in East St. Louis, St. Clair County.

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The appellant indicated on the appeal petition that assessment inequity and comparables sales were the bases of the appeal. With respect to parcel 023 the appellant submitted evidence disclosing the property was purchased in May 2006 for a price of \$96,000. The appellant indicated the property was advertised for

sale and listed by a Realtor. The appellant also indicated that the parties to the transaction were not related. The appellant also submitted information on three comparables but did not provide any assessment information with respect to these properties. The appellant also submitted information on three comparables indicating they sold for prices ranging from \$50,000 to \$72,500, but did not provide the dates that these properties sold. The appellant also provided a copy of an inspection report for the subject property. The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of the application of a township equalization factor increasing the assessment of the subject property from \$20,534 to \$26,463. Based on this evidence the appellant requested the subject's assessment be reduced to \$20,534.

The board of review submitted its Board of Review Notes on Appeal wherein its final assessment of the subject totaling \$26,463 was disclosed. The subject's assessment reflects a market value of approximately \$79,390. The board of review argued the subject's assessment is not excessive in light of the purchase price and requested confirmation on 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 Board further finds a reduction in the subject's assessment is not warranted based on the evidence in the record.

The appellant argued in part 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 a reduction is not warranted on this basis.

A review of the record disclosed the appellant did not provide any assessment information with respect to the comparables which would support a reduction based on unequal treatment in the assessment process. Therefore, the Board finds the appellant did not demonstrate assessment inequity with clear and convincing evidence.

The appellant also argued that comparable sales supported a reduction in the subject's assessment based on a market value contention. 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 has not met this burden of proof

and a reduction in the subject's assessment is not warranted on this basis.

Initially, the Board finds that although the appellant listed the purchase price of three comparables, the appellant did not disclose when these properties sold. Therefore, the Board finds this data does not demonstrate the subject's assessment is excessive in relation to its market value.

Second, the Board finds the record disclosed the subject property sold in an arm's length transaction in May 2006 for a price of \$96,000. The court has indicated that a contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). The Board finds the best evidence of market value in the record is the sale of the subject property for \$96,000. The Board further finds the final assessment of the subject totaling \$26,463 reflects a market value of approximately \$79,390 as of January 1, 2007, which is less than the purchase price. Based on this record the Board finds the subject's assessment is not excessive in relation to its market value.

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With respect to parcel 017 the appellant indicated on the petition that the dwelling on the property had burned in March 2006. The appellant indicated the property was originally purchased in 1986 for a price of \$30,000. The appellant also listed three comparables on the petition but provided no assessment information with respect to the properties. The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of the application of a township equalization factor.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject property totaling \$11,306 was disclosed. The board of review indicated that it would stipulate to reduce the assessment to the pre-equalized assessment of \$8,773.

The appellant was notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The appellant did not respond to the Property Tax Appeal Board by the established deadline.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board finds that the assessed valuation proposed by the board of review is

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appropriate and a reduction in the assessment of parcel 017 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Richard 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: October 28, 2009

*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.