



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

APPELLANT: Patricia J. Maul
DOCKET NO.: 07-06194.001-C-1
PARCEL NO.: 17-04.0-300-025

The parties of record before the Property Tax Appeal Board are Patricia J. Maul, 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: \$5,348
IMPR: \$139,502
TOTAL: \$144,850

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a mini-warehouse storage facility composed of five buildings containing 22,107 square feet of building area. The property is improved with 143 self-storage units and a 1,307 square foot office area. The buildings were constructed in 1998 and 2001 and are located in Smithton, Prairie Du Long Township, St. Clair County.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of this overvaluation argument, the appellant submitted an appraisal estimating the subject property had a market value of \$400,000 as of December 26, 2005.

The property in this appeal was the subject of an appeal before the Property Tax Appeal Board for the prior year under Docket No. 06-03035.001-C-1. In that appeal, the Property Tax Appeal Board reached a decision based upon equity and the weight of the evidence in the record as presented by the parties to the appeal to reduce the subject's total assessment to \$144,850 based on a

proposed stipulation by the board of review to which the appellant did not timely respond.

In addition, the property in this appeal was the subject of an appeal before the Property Tax Appeal Board for 2005 under Docket No. 05-02339.001-C-1. In that appeal after a hearing, the Property Tax Appeal Board reached a decision based upon equity and the weight of the evidence in the record as presented by the parties to the appeal to reduce the subject's total assessment to \$136,858. The appellant's overvaluation evidence for this 2005 appeal was an appraisal of the subject property with an estimated market value of \$400,000 as of December 26, 2005. The Board found after consideration of the testimony and record that the subject property had an estimated market value of \$410,000 as of January 1, 2005.

Based on the foregoing evidence, the appellant requested a reduction in the subject's 2007 assessment.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 the evidence in the record supports a reduction in the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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 (3rd Dist. 2002).

The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board.

The Property Tax Appeal Board finds from its analysis of the record that the evidence in this appeal is no different from that of the 2005 assessment year in Docket No. 05-02339.001-C-1. Moreover, the Board finds from its analysis of the record that the appellant failed to object to a proposed stipulation as to the 2006 assessment of the subject property known as Docket No. 06-03035.001-C-1. Having tacitly agreed to the 2006 assessment of the subject property and since no new substantive evidence was presented to warrant a change from the previous year's decision, the Board finds that the assessment as established in the prior year's appeal is appropriate. Based on this record the Property Tax Appeal Board finds the subject property is overvalued and a

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reduction in the subject's assessment in accordance with the 2006 assessment decision 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 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: August 19, 2011

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.