FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Irene Blake
DOCKET NO.: 07-06530.001-C-1
PARCEL NO.: 06-22.0-302-005

The parties of record before the Property Tax Appeal Board are Irene Blake, the appellant, by attorney Edward J. Blake, Jr., of Blake & Allen, P.C., in Belleville; 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:	$15,333
IMPR.:	$89,338
TOTAL:	$104,671

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an apartment building located in Dupo, St. Clair County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming the market value of the subject property is not accurately reflected in its assessment. In support of this argument, the appellant submitted a limited appraisal estimating the subject property had a fair market value of $313,200 as of March 15, 2007. The appellant also submitted documentation showing the subject's final 2007 assessment was $136,425, which reflects an estimated market value of $408,214 using St. Clair County's 2007 three-year median level of assessments of 33.42%. Based on this evidence the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" wherein an assessment for the subject of $106,718 was reported. The board of review indicated the subject property's 2006 final assessment of $104,400, as determined by the Property

Tax Appeal Board under docket number 06-02437.001-C-1, is subject to equalization. The board of review reported the subject's 2007 assessment was reduced to reflect the Board's 2006 decision and an equalization factor of 1.0222 was applied.

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

The Board finds the best evidence of the subject's fair market value is the appraisal submitted by the appellant. The appraisal estimated a fair market value of $313,200 as of March 15, 2007. The board of review did not submit any valuation evidence to support its assessment of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board (86 Ill.Adm.Code §1910.40(a)) nor any evidence that would refute the value conclusion in the appraisal submitted by the appellant. The Board further finds the appellant submitted the only credible documentation evidencing the subject's final 2007 assessment was $136,425, not $106,718 as reported by the board of review. The subject's assessment reflects an estimated market value of $408,214. The subject's assessed valuation is considerably higher than the appraisal submitted by the appellant. Therefore, a reduction in the subject's assessment is warranted. Since fair market value has been established, St. Clair County's 2007 three-year median level of assessments of 33.42% shall apply.

The Board gave little merit to the response offered by the board of review in this appeal. The board of review contends the Property Tax Appeal Board's prior decision, which reduced the subject's assessment to $104,400, is subject to the application of the 2007 equalization factor of 1.0222. The Board finds the board of review's inference to the applicability of Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to be in error. 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 on which **a residence occupied by the owner is situated**, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through

> 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

Based on this statutory language, the Board finds the 2006 decision is not automatically carried forward to the subsequent assessment year of the same general assessment period. Due to the fact the subject parcel is not improved with a residence occupied by the owner, but is a multi-family apartment building used as a commercial enterprise to generate income, the subject's 2007 assessment is not covered by the provisions outlined in Section 16-185 of the Property Tax Code. (35 ILCS 200/16-185)

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.

Chairman

Member

Member

Member

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: May 21, 2010

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.