



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

APPELLANT: William & Joann Fiedler  
DOCKET NO.: 08-05944.001-R-1  
PARCEL NO.: 12-10.0-402-031

The parties of record before the Property Tax Appeal Board are William and Joann Fiedler, the appellants, 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:** \$13,109  
**IMPR.:** \$52,654  
**TOTAL:** \$65,763

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story single family dwelling with 1,824 square feet of living area. The subject has a brick and siding exterior and was constructed in 2002. Features of the home include a full basement, central air conditioning, a fireplace and a two-car attached garage with 484 square feet of building area. The property has a 10,886 square foot site and is located in Millstadt, Millstadt Township, St. Clair County.

The appellants contend both overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellants provide information on four comparable properties located from 1½ blocks to 5 miles from the subject property. The comparables are improved with one-story dwellings that range in size from 1,806 to 2,263 square feet of living area. The dwellings have brick and frame construction and range in age from 4 to 20 years old. Each comparable has a basement with three being partially finished, each comparable has central air conditioning, each comparable has a fireplace and each has an attached garage ranging in size from 462 to 945 square feet of building area. The appellant indicated the comparables have improvement assessments ranging from \$38,488 to \$45,088 or from

\$19.46 to \$22.53 per square foot of living area.<sup>1</sup> The subject had an improvement assessment prior to equalization of \$50,928 or \$27.92 per square foot of living area.

The same comparables had land areas ranging from 10,500 square feet to 4.84 acres. The land assessments ranged from \$8,189 to \$14,920. The largest comparable had a land assessment of \$.04 per square foot while the three remaining comparables similar to the subject in size had land assessments ranging from \$1.06 to \$1.42 per square foot of land area. The subject had a pre-equalized land assessment of \$12,679 or \$1.16 per square foot of land area.

The appellants further indicated the subject was purchased in December 2002 for a price of \$172,500 or \$94.57 per square foot of living area. Comparables #1 and #2 sold in May 2006 and October 2008 for prices of \$177,000 and \$165,000 or for \$89.30 and \$72.91 per square foot of above grade living area, land included, respectively. Comparable #4 was reported to have sold in December 2002 for a price of \$243,000 or \$120.60 per square foot of living area, land included.

Based on this data the appellants requested the subject's land assessment be reduced to \$11,000, the improvement assessment be reduced to \$43,666, resulting in a total revised assessment of \$54,666.

The board of review (BOR) submitted its "Board of Review Notes on Appeal" wherein its final equalized assessment of the subject totaling \$65,763 was disclosed.<sup>2</sup> The subject's total assessment reflects a market value of \$196,895 or \$107.95 per square foot of living area, including land using the 2008 three year average median level of assessments for St. Clair Count of 33.40%. The subject has an equalized land assessment of \$13,109 or \$1.20 per square foot of land area and an equalized improvement assessment of \$52,654 or \$28.86 per square foot of living area.

In support of the assessment the BOR submitted information on four comparables located from across the street to 2½ blocks from the subject. The comparables are improved with one-story dwellings that ranged in size from 1,750 to 2,308 square feet of living area. The comparables are of brick and frame exteriors and were constructed from 1998 to 2003. Each comparable has a basement with one being finished, each comparable has a fireplace, each comparable has central air conditioning and each has a garage ranging in size from 552 to 849 square feet of building area. The comparables had sites that range in size from 14,968 to 31,298 square feet of land area. The improvement

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<sup>1</sup> The assessment information for the subject and the comparables provided by the appellants was prior to equalization. The parcel inquiry sheets for three of the four comparables submitted by the appellants references 2007 while one references 2008, prior to equalization.

<sup>2</sup> The board of review issued a 1.0339 township equalization factor subsequent to the Notice of Final Decision issued on June 19, 2009, from which notice the appellants filed the instant appeal to the Property Tax Appeal Board.

assessments ranged from \$58,175 to \$78,075 or from \$28.25 to \$34.26 per square foot of living area. The land assessments ranged from \$16,957 to \$24,463 or from \$.62 to \$1.13 per square foot of land area.

The BOR also indicated the comparables sold from February 2007 to May 2008 for prices ranging from \$207,500 to \$265,000 or from \$114.81 to \$125.06 per square foot of living area, land included. Based on this evidence, the BOR 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 appellants 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). Market value may be proved by evidence of a recent purchase, an appraisal or comparable sales. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellants have not met this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The record contains information on six comparable sales submitted by both parties that occurred from May 2006 to October 2008. The Board gives most weight to the four comparables submitted by the BOR due to the fact they occurred most proximate in time to the January 1, 2008 assessment date at issue. These comparables were similar to the subject in location, style, features and age. The sales occurred from February 2007 to May 2008 for prices ranging from \$207,500 to \$265,000 or from \$114.81 to \$125.06 per square foot of living area, including land. The subject's total equalized assessment reflects a market value of \$196,895 or \$107.95 per square foot of living area, including land, which is below the range established by the best comparables in the record. Based on this data the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

The appellants also contend assessment inequity. 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.

The Board finds those comparables most similar to the subject in location and physical characteristics to be appellants'

comparables #1 and #2 and the BOR comparables.<sup>3</sup> These comparables had equalized improvement assessments ranging from \$20.12 to \$34.26 per square foot of living area. The subject has an equalized improvement assessment of \$28.86 per square foot of living area, which is within the range established by the comparables on a square foot basis. Based on this evidence the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject improvements were inequitably assessed.

With respect to the land assessments, these same comparables had equalized land assessments ranging from \$12,654 to \$24,463 or from \$.63 to \$1.28 per square foot of land area. The subject has an equalized land assessment of \$13,109 or \$1.20 per square foot of land area. Based on this evidence the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject land was inequitably assessed.

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<sup>3</sup> In the analysis of the comparables the Property Tax Appeal Board will adjust appellants' comparables by the 1.0339 township equalization factor applied by the board of review.

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: April 22, 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.