



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

APPELLANT: Thomas Plaisted
DOCKET NO.: 08-06056.001-R-1
PARCEL NO.: 08-10.0-205-005

The parties of record before the Property Tax Appeal Board are Thomas Plaisted, 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: \$17,009
IMPR.: \$75,342
TOTAL: \$92,351**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story brick and frame dwelling that contains 2,686 square feet of living area built in 2004. Features include a full unfinished basement, central air conditioning, a fireplace and a 621 square foot attached garage. The dwelling is situated on a .3026 of an acre or 13,181 square feet of land area. The subject property is located in Swansea, St. Clair Township, St. Clair County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted a limited analysis of three sale offerings procured from an internet website. The appellant's analysis indicates the comparables are located ½ of a mile from the subject. The properties consist of two-story brick dwellings that are reported to range in size from 2,800 to 3,868 square feet of living area. Comparables 2 and 3 were reported to be 19 and 23 years old while the age of comparable 1 was not disclosed. The comparables have central air conditioning and two comparables have a fireplace. Comparable 1 has a fenced yard; comparable 2 has an updated kitchen and comparable 3 has an updated kitchen and lake

frontage. The appellant did not disclose the comparables' basements or foundation types, garages or lot sizes. Based on the internet listing sheets, the comparables were listed for sale as of August 2009 for prices ranging from \$274,900 to \$300,000. The appellant's appeal petition also revealed the subject property was purchased in June 2004 for \$313,465. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$85,000 which reflects an estimated market value of approximately \$255,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$92,351 was disclosed. The subject's assessment reflects an estimated market value of \$276,500 or \$102.94 per square foot of living area including land using St. Clair County's 2008 three-year median level of assessments of 33.40%.

In response to the appeal, the board of review argued the comparables utilized by the appellant are older than the subject, are not located in the subject's subdivision and the appellant did not use the correct size of the dwellings. The board of review submitted the property record cards for the comparables submitted by the appellant. The property record cards depict the appellant's comparables were built from 1986 to 1991 and range in size from 2,356 to 2,789 square feet of living area.

In support of the subject's assessed valuation, the board of review submitted property record cards and a market analysis detailing three comparable sales that are located within three blocks of the subject. The comparables consist of a one and one-half story and two, two-story frame and masonry dwellings that were built from 2001 to 2004. The comparables have unfinished basements, central air conditioning, one fireplace and attached garages that range in size from 486 to 792 square feet. The dwellings range in size from 2,689 to 2,824 square feet of living area. The comparables sold in July or December 2007 for prices ranging from \$274,850 to \$295,000 or from \$101.20 to \$104.46 per square foot of living area including land.

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 this appeal. The Board further finds no reduction in the subject's assessment is warranted.

The appellant argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). After an analysis of the evidence, the Board finds the appellant has not overcome this burden.

The parties submitted a total six suggested comparables to support their respective positions regarding the subject's fair market value. The Property Tax Appeal Board gave little weight to the comparables submitted by the appellant. The comparables were listed for sale as of August 2009. Although the listing prices of the comparables set their upper limit of value, the listings occurred 20 months subsequent to the subject's January 1, 2008 assessment date. Moreover, the comparables submitted by the appellant are not similar to the subject property. The suggested comparables are older and are not located in the subject's subdivision.

The Property Tax Appeal Board finds the comparable sales submitted by the board of review are more representative of the subject in location, age, size, design and features. These comparables sold in July or December 2007 for sale prices ranging from \$274,850 to \$295,000 or from \$101.20 to \$104.46 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$276,500 or \$102.94 per square foot of living area including land, which falls at the low end of the range established by the most similar comparable sales contained in this record. After considering adjustments to the most similar comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's assessed valuation is supported.

Based on this analysis, the Property Tax Appeal Board finds the appellant has not demonstrated the subject property is overvalued by a preponderance of the evidence. Therefore, the Board finds the subject's assessment as established by the board of review is correct and no reduction 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: February 24, 2012

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.