



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

APPELLANT: Angela Smith-Buhs
DOCKET NO.: 08-06060.001-R-1
PARCEL NO.: 03-27.0-404-002

The parties of record before the Property Tax Appeal Board are Angela Smith-Buhs, 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: \$6,052
IMPR.: \$27,962
TOTAL: \$34,014

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story brick dwelling containing 1,148 square feet of living area that was built in 1962. Features include central air conditioning, attached two-car garage and crawl space foundation. The dwelling is situated on a 12,500 square foot lot.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted two appraisals of the subject property. The first appraisal report conveyed an estimated market value for the subject property of \$106,000 as of October 6, 2006. The appraiser utilized two of the three traditional approaches to value. The second appraisal report conveyed an estimated market value for the subject property of \$105,000 as of April 3, 2009. The appraiser utilized only the sales comparison approach to value. The appellant also submitted four undated photographs of the subject property showing standing water. Based on this evidence, the appellant requested a reduction in the subject's assessed value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$34,014 was disclosed. The subject's assessment reflects an estimated market value of \$101,838 using St Clair County's 2008 three-year median level of assessments of 33.40%. The board of review argued the subject's assessment reflects an estimated market value less than the appraised value submitted by the appellant. 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 Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellant argued the subject property was 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). The Board finds the appellant have not overcome this burden of proof.

The appellant submitted two appraisal reports estimating the subject property has a fair market value of \$106,000 as of October 6, 2006 and has a fair market value of \$105,000 as of April 3, 2009. The subject's assessment reflects an estimated market value of \$101,838, which is less than both appraised values submitted by the appellant. The appellant also submitted photographs to support a decrease in the subject's property value due to flooding. The Board finds the second appraisal, page 5, paragraph 14, states in relevant part "I have considered these adverse conditions (flooding) in my analysis of the property value." Therefore, the Board finds the one appraiser accounted for any flooding issues in one of the final estimates of value. As a result, these appraisals do not support a reduction in the subject's assessment.

Based on this analysis, the Property Tax Appeal Board finds the appellant failed to demonstrate the subject property was overvalued by a preponderance of the evidence 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.



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: March 23, 2012



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.