



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

APPELLANT: Diane Simmons
DOCKET NO.: 08-06313.001-R-1
PARCEL NO.: 08-22.0-105-005

The parties of record before the Property Tax Appeal Board are Diane Simmons, 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: \$3,595
IMPR.: \$26,052
TOTAL: \$29,647

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 1.5-story single family dwelling of brick and frame construction that contains 1,717 square feet of living area. The dwelling is approximately 98 years old with features that include a full basement, central air conditioning and an attached one-car garage. The property is located in Belleville, Belleville Township, St. Clair County.

On the Residential Appeal form, the appellant marked comparable sales, recent appraisal and assessment equity as the bases of the appeal. In support of the overvaluation argument the appellant submitted an appraisal estimating the subject had a market value of \$102,000 as of October 2006. The appellant also submitted information on three comparable sales improved with 1.5-story dwellings that range in size from 1,565 to 1,600 square feet of living area. The comparable dwellings were 89 and 94 years old. Each comparable had a basement and central air conditioning. Two of the comparables also had either a one or two-car garage. The appellant indicated the comparables sold from January 2009 to April 2009 for prices ranging from \$89,900 to \$124,900 or from \$56.19 to \$79.81 per square foot of living area.

The evidence further revealed the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor increasing the subject's assessment from \$28,370 to \$29,647. Based on this evidence the appellant requested the subject's assessment be reduced to \$26,762.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject totaling \$29,647 was disclosed. The board of review indicated the subject's assessment reflects a market value of \$88,941 which is less than the appraised value. The board of review requested the appeal be dismissed because the equalized assessment reflects market value lower than the assessed valuation.

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 appellant contends in part 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The appellant submitted an appraisal estimating the subject property had a market value of \$102,000 as of October 2006. The subject's assessment reflects a market value of approximately \$88,941 or \$51.80 per square foot of living area, land included. The subject's assessment reflects a market value below the appraised value, which does not support a reduction in the subject's assessment.

The appellant also submitted information on three comparable sales improved with 1.5-story dwellings that range in size from 1,565 to 1,600 square feet of living area. The comparables had similar attributes as the subject dwelling. The appellant indicated the comparables sold from January 2009 to April 2009 for prices ranging from \$89,900 to \$124,900 or from \$56.19 to \$79.81 per square foot of living area. The subject's assessment reflects a market value of approximately \$88,941 or \$51.80 per square foot of living area, land included, which is below the range established by the comparable sales. This evidence does not support a reduction in the subject's assessment.

The appellant also indicated that a basis of the appeal was assessment equity. 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 record the Board finds a reduction is not warranted on this basis.

The Board finds the appellant presented no assessment equity comparables to demonstrate unequal treatment in the assessment as required by section 1910.65(b) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.65(b)). Therefore, the Board finds the appellant has not demonstrated with clear and convincing evidence that the subject is being inequitably assessed.

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: February 18, 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.