



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

APPELLANT: Kenneth & Inger Varel
DOCKET NO.: 08-06431.001-R-1
PARCEL NO.: 08-18.0-107-021

The parties of record before the Property Tax Appeal Board are Kenneth & Inger Varel, 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: \$11,255
IMPR.: \$33,944
TOTAL: \$45,199

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 17 year old, one-story dwelling with brick and frame exterior construction. The dwelling contains 1,634 square feet of living area on a crawl space foundation. Features include central air conditioning and a two car attached garage. The dwelling is situated on 10,000 square feet of land area.

The appellants submitted evidence before the Property Tax Appeal Board claiming the subject property is overvalued. In support of this claim, the appellants submitted a photograph and settlement statement revealing the subject property was purchased for \$81,000 or \$49.57 per square foot including land in October 2008. The appeal petition indicates that the subject property was advertised for sale in the open market, but no indication of how long it was on the market. The parties to the transaction were unrelated. The appellants marked that they spent \$2,000 in renovation before the dwelling was occupied. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect its sale price.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$45,199¹ was disclosed. The subject's assessment reflects an estimated market value of \$135,326 or \$82.82 square foot living area including land using St Clair County's 2008 three-year median level of assessments of 33.40%.

First, the board of review included a copy of the PTAX 203, Illinois Real Estate Transfer Declaration. This document indicates the subject property was advertised for sale and that the seller/buyer is a financial institution or government agency. The board of review also submitted any deeds associated with the sale of the subject property.

Based on the property record card, the board of review indicated that the subject property was a dwelling of frame with brick trim exterior construction situated on 10,018 square feet of land area.

In support of the subject's assessment, the board of review submitted property record cards and a sale analysis of three suggested comparable properties. The comparables are located in close proximity to the subject property. A map is included showing the comparables in location to the subject property. The comparables have lots that contain from 9,583 to 10,890 square feet of land area. The comparables are improved with one-story brick and frame dwellings that were built in 1990 or 1997. Other features include attached two-car garages, central air conditioning and slab or crawl space foundation. Comparables 1 and 3 have a fireplace. The dwellings range in size from 1,344 to 1,860 square feet of living area. The comparables sold from August 2007 to June 2008 for sale prices ranging from \$146,500 to \$147,900 or from \$78.76 to \$110.04 square feet 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 Property Tax Appeal Board further finds a reduction in the subject property's assessment is warranted.

The appellants 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellants have not met this burden of proof.

¹Appellant's assessment was \$43,294 at the time of filing. However, subsequent to filing of this appeal, the St Clair County board of review issued a 1.0440 equalization factor to eligible properties located within St Clair Township, increasing the subject's final assessment to \$45,199.

The Property Tax Appeal Board finds this record shows the appellants purchased the subject property for \$81,000 in March 2008. The Board finds the subject's sale price is questionable and not reflective of fair market value based on the three comparable sales submitted by the board of review. The comparable sales submitted by the board of review are similar to the subject in location, design, age and most features. These comparables sold from August 2007 to June 2008 for sale prices ranging from \$146,500 to \$147,900 or from \$78.76 to \$110.04 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$135,326 or \$82.82 per square foot of living area including land, which falls within the range established by the similar comparables contained in this record on a per square foot basis. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is justified. Therefore, no reduction is warranted.

Based on this analysis, the Property Tax Appeal Board finds the appellants 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Marko M. Louie

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: April 20, 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.