



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

APPELLANT: Juanita Weissert
DOCKET NO.: 09-05278.001-R-1
PARCEL NO.: 13-28.0-200-025

The parties of record before the Property Tax Appeal Board are Juanita Weissert, the appellant; and the St. Clair County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$13,139
IMPR.: \$92,861
TOTAL: \$106,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one and one-half story brick dwelling that was constructed in phases from 2000 to 2004. The dwelling has 3,483 square feet of above grade living area. Features include a full unfinished basement, central air conditioning, two fireplaces and a 936 square foot two-car attached garage. The parcel is also improved with a 3,200 square foot pole building. The subject parcel has approximately five acres of land area located in Smithton Township, St. Clair County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject's assessment was not reflective of its fair market value. In support of this claim, the appellant submitted a letter explaining various aspects of the appeal, photographs of the subject dwelling and surrounding properties, the various receipts and invoices regarding the reported cost to construct the subject dwelling and its associated improvements, and Multiple Listing Service sheets for three suggested comparable sales.

The appellant's documentation purports the cost to acquire the land and construct the improvements was \$275,000 between 2000 and 2004. The appellant acted as the general contractor and completed the electrical and plumbing systems. The appellant did not include a value for non-compensated labor or the value of the materials for the electrical or plumbing systems. In addition, the appellant did not estimate a value for the general contractor fee.

The three comparable sales submitted by the appellant are located in relative close proximity to the subject. Comparable 1 is located along busy State Route 159 like the subject while comparables 2 and 3 are located in an established subdivision behind the subject property. The comparables consist of one-story frame or brick and frame dwellings that were built from 1970 to 2006. The dwellings are situated on water front lots that range in size from 14,250 square feet to 1.73 acres of land area. Comparable 1 has a full walkout basement with 520 square feet of finished area. Comparable 2 has a full unfinished basement. Comparable 3 has a full basement with 1,325 square feet of finished area. Other features include central air conditioning, one or two fireplaces, and a one, two or three-car car garage. Comparable 1 has a barn, pole building and a shed. The dwellings range in size from 1,400 to 1,778 square feet of above grade living area. Each comparable sold twice. The comparables sold from January 2006 to June 2007 for prices ranging from \$156,000 to \$212,394 or from \$111.43 to \$119.46 per square foot of above grade living area including land. The comparables resold from January 2009 to November 2009 for prices ranging from \$125,000 to \$230,000 or from \$89.29 to \$129.36 per square foot of above grade living area including land.

The appellant submitted the final decision issued by the St. Clair County Board of Review wherein the subject property's final assessment of \$134,847 was disclosed. The subject's assessment reflects an estimated market value of \$404,097 or \$116.02 per square foot of living area including land using St. Clair County's 2009 three-year median level of assessments of 33.37%.

In the letter to further support the overvaluation claim, the appellant explained the subject is located in a unique situation because of its irregular triangle shaped lot shape on busy State Route 159 that is not in an established neighborhood or subdivision. The subject does not have city sewer service, sidewalks, concrete streets or gutters. The appellant argued that since the subject dwelling was constructed a neighboring farm home and larger pecan tree were torn down and replaced with a strip mall. The strip mall has been vacant since 2007. Next to the strip mall is another strip mall that is contractor occupied and contains a bar that hosts outdoor bands, which necessitates calls to law enforcement officials and generates litter. In addition there is a car wash, Dollar General retail store, vacant furniture store, and an unsightly landscaping business located in close proximity to the subject property. The appellant argued none of these businesses existed when the

subject dwelling was constructed. The appellant also argued the comparable sales show a decline in the real estate market. Finally, the appellant argued the subject's pole building and deck are overvalued by \$28,896 and \$15,000, respectively, over their original costs.

Based on the evidence submitted, the appellant requested a reduction in the subject's assessed valuation.

The board of review submitted its "Board of Review Notes on Appeal" wherein it reported the subject's final assessment was \$114,309, although the board of review issued a decision lowering the subject's assessment to \$134,847 from \$162,971. The board of review requested the Property Tax Appeal Board dismiss the 2009 appeal because a "certificate of error"¹ was issued for the subject property reducing its assessment below the equalized assessed value. The board of review did not refute any of the arguments outlined by the appellant nor submit any evidence to support its assessed valuation of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)).

The appellant was notified of the board of review's request to dismiss the appeal and given fifteen (15) days to respond. The appellant responded by the established deadline disagreeing with the dismissal request. The appellant argued the board of review submitted no evidence to support the \$114,309 assessment amount.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has full jurisdiction of the subject matter of this appeal. Furthermore, the Property Tax Appeal Board hereby denies the board of review's request to dismiss this appeal. The Property Tax Appeal Board further finds a preponderance of the evidence in this record supports a reduction in the subject's assessed valuation.

The appellant contends the market value of the subject property is not accurately reflected in its assessment. 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 has met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant argued the subject's assessment was not reflective of its fair market value based on its 2000 to 2004 construction costs of \$275,000 and three suggested comparable sales. The board of review did not submit any valuation evidence to support

¹ The Property Tax Appeal Board takes notice that the Attorney General of the State of Illinois has asserted that a county board of review may not alter an assessment once its decision has been properly appealed to the Property Tax Appeal Board, nor may it alter an assessment by certificate of error or by any other procedure after the Property Tax Appeal Board has rendered its decision. 1977 Ill.Atty.Gen.Op. 188 (October 24, 1977), 1977 WL 19157 (Ill.A.G.).

its assessment of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)). The Board also finds the board of review did not refute the various aspects of the overvaluation claim submitted by the appellant, such as the changing commercial nature of surrounding properties that impacts the subject's value.

The Property Tax Appeal Board gave no weight to the purported construction costs for the subject property submitted by the appellant. The Board finds the reported costs from 2000 to 2004 are dated and not considered indicative of fair market value as of the subject's January 1, 2009, assessment date. Furthermore, the appellant failed to allocate a value for some building materials, non-compensated labor and a general contractor fee.

The Property Tax Appeal Board finds the three comparable sales submitted by the appellant are better credible indicators of the subject's fair market value than the dated and limited cost information submitted by the appellant. The courts have stated that where there is credible evidence of comparable sales these sales are to be given significant weight as evidence of market value. In Chrysler Corporation v. Property Tax Appeal Board, 69 Ill.App.3d 207 (1979), the court held that significant relevance should not be placed on the cost approach or income approach especially when there is market data available. In Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (1989), the court held that of the three primary methods of evaluating property for the purpose of real estate taxes, the preferred method is the sales comparison approach. Since there are credible market sales contained in the record, the Board placed most weight on this evidence.

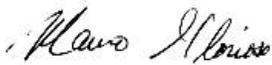
The Board finds the comparable sales submitted by the appellant have varying degrees of similarity when compared to the subject in terms of design, exterior construction and features. In addition, comparable 1 has a pole building like the subject. The Board recognizes all the comparables are smaller in land area and dwelling size when compared to the subject. The comparables sold from January 2009 to November 2009 for prices ranging from \$125,000 to \$230,000 or from \$89.29 to \$129.36 per square foot of above grade living area including land. The subject's assessment reflects an estimated market value of \$404,097 or \$116.02 per square foot of building area including land. The Board finds the subject's estimated market value falls above sale prices of the only comparables contained in this record, but within the range of these sales on a per square foot basis. Accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. After considering adjustments to the only comparables for differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, a reduction in the subject's assessment 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



Acting 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: November 18, 2011



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.