



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

APPELLANT: James Thompson
DOCKET NO.: 09-05292.001-R-1
PARCEL NO.: 06-01.0-405-020

The parties of record before the Property Tax Appeal Board are James Thompson, 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: \$3,611
IMPR: \$3,730
TOTAL: \$7,341

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 21,549 square feet of land improved with a 53-year old frame constructed one-story single-family dwelling containing 1,393 square feet of living area. The structure is built over a crawl space foundation. Features include central air conditioning, a fireplace and a two-car garage.

The appellant contends that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal.

In support of the market value argument, the appellant submitted an appraisal estimating the subject property had a market value of \$22,000 as of July 1, 2009. The appraiser developed both the cost and the sales comparison approaches to value to estimating a value for the subject property. The appraiser calculated the subject's improvement size at 1,393 square feet of living area with a building sketch to support the estimated size. She utilized five comparable sales that sold from July, 2008, through June, 2009, for prices that ranged from \$13,400 to \$44,900, or from \$11.17 to \$37.29 per square foot of living area, land

included. The properties are improved with one-story frame or frame and masonry single-family dwellings. The dwellings range in age from 29 to 52 years and in size from 936 to 1,350 square feet. Also included in the appraisal were two properties that were listed for sale at the time of the appraisal. These two properties were one-story frame and masonry single-family residences. The properties contained 1,163 and 1,350 square feet of living area, respectively and were 29 and 32 years old. Listing prices were \$39,900 and \$42,900. After making adjustments to the comparable properties, the appraiser estimated the subject's market value to be \$22,000 as of July 1, 2009.

Although there was no discussion in the appraisal or mention in the submissions by the appellant, it was noted in the appraisal that the subject property had sold for \$21,000 on June 23, 2009.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$13,301 was disclosed. The subject's assessment reflects a market value of \$39,859 using the three-year median level of assessment for St. Clair County residential property as determined by the Illinois Department of Revenue of 33.37% for 2009.

The board of review submitted a total of four comparables with both equity and sales data. The properties were improved with one-story, frame or masonry single-family dwellings. They ranged in age from 32 to 56 years old and ranged in size from 1,161 to 1,434 square feet of living area. One of the comparables had a full unfinished basement and the remaining three had no basement area. All had central air conditioning; one had a fireplace, and three had garages. Sales prices ranged from \$23,100 to \$85,000, or from \$16.94 to \$59.27 per square foot of living area, land included. Improvement assessments ranged from \$8.37 to \$19.41 per square foot of living area. Using the square footage of 1,393 square feet, the subject's improvement assessment is \$4.22 per square foot of living area. As a result of its analysis, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a "Notice of Property Assessment" for the subsequent year of 2010. The notice indicated that the board of review lowered the assessment for the subject property in 2010 from \$13,301 to \$6,752. The appellant requested the Property Tax Appeal Board take notice of the 2010 assessment reduction when considering the 2009 appeal.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

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). Proof of market value may consist of an appraisal, a recent arm's length

sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code Sec. 1910.65(c). Having considered the evidence presented, the Property Tax Appeal Board finds that the evidence indicates a reduction is warranted.

In determining the fair market value of the subject property, the Property Tax Appeal Board finds the best evidence to be the appellant's appraisal. The appellant's appraiser utilized both the cost and sales comparison approaches to value in determining the subject's market value. She utilized five comparable sales that sold from July, 2008, through June, 2009, for prices that ranged from \$13,400 to \$44,900, or from \$11.17 to \$37.29 per square foot of living area. After making adjustments to the properties, the appraiser estimated the subject's market value to be \$22,000 as of July 2, 2009. The Board finds the adjusted prices of the comparables utilized in the appraisal supports the appraiser's final conclusion of value for the subject property. The subject's assessment reflects an estimated market value of \$39,859 which is considerably higher than the appraisal. Based on this analysis, the Board finds the preponderance of the evidence demonstrates the subject property was overvalued and a reduction is warranted.

Therefore, the Property Tax Appeal Board finds that the subject property had a market value of \$22,000 as of July 2, 2009. Since the market value of the subject has been established, the three-year median level of assessment as established by the Illinois Department of Revenue for St. Clair County residential property of 33.37% shall apply.

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: January 31, 2013

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.