



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

APPELLANT: Daniel Fox
DOCKET NO.: 09-05332.001-I-1 through 09-05332.009-I-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Daniel Fox, the appellant, by attorney Jeff R. Wagener of Lathrop & Gage, LLP, in Clayton, Missouri, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-05332.001-I-1	01-24.0-216-006	1,160	0	\$1,160
09-05332.002-I-1	01-24.0-216-007	1,160	0	\$1,160
09-05332.003-I-1	01-24.0-216-008	1,160	0	\$1,160
09-05332.004-I-1	01-24.0-216-009	1,160	0	\$1,160
09-05332.005-I-1	01-24.0-216-010	1,160	0	\$1,160
09-05332.006-I-1	01-24.0-216-011	1,160	0	\$1,160
09-05332.007-I-1	01-24.0-216-012	1,160	0	\$1,160
09-05332.008-I-1	01-24.0-216-013	1,160	0	\$1,160
09-05332.009-I-1	01-24.0-216-014	1,450	0	\$1,450

Subject only to the State multiplier as applicable.

ANALYSIS

The subject nine parcels contain approximately 78,440 square feet of land area. Eight of the parcels each contain 8,480 square feet of land area and the ninth parcel contains 10,600 square feet of land area. The property is located in East St. Louis, East St. Louis Township, St. Clair County.

The appellant's petition indicated both overvaluation and unequal treatment in the assessment process with regard to the subject's land assessment. The appellant presented a letter and a grid analysis of comparable properties to support the arguments.

In the grid analysis, the appellant presented three comparables with both assessment and sales data. The comparables are located from .1 to 2-miles from the subject property. The parcels ranged in size from 267,458 to 714,126 square feet of land area and have land assessments ranging from \$3,626 to \$15,440 or from \$0.005 to \$0.057 per square foot of land area. The subject with a total equalized land assessment of \$21,903 is assessed on average at \$0.28 per square foot of land area.

The appellant also reported that these three comparables sold between December 2006 and July 2009 for prices ranging from \$65,000 to \$110,000 or from \$0.12 to \$0.41 per square foot of land area.

Based on this evidence, the appellant requested a reduction in the subject parcels' land assessments.

The board of review presented its "Board of Review Notes on Appeal" wherein its final equalized assessment of \$21,903 for the nine parcels was disclosed. The subject's total equalized land assessment reflects an estimated market value of \$65,637 or \$0.84 per square foot of land area using St. Clair County's 2009 three-year median level of assessments of 33.37%. (86 Ill.Admin.Code §1910.50(c)(1)).

As to each of the nine parcels, the board of review submitted a grid analysis of four equity comparables. These properties are reportedly within several blocks of the subject. The comparables range in size from 6,293 to 12,266 square feet of land area and have land assessments ranging from \$1,637 to \$2,559 or from \$0.2070 to \$0.3258 per square foot of land area. The individual equalized assessments of the nine subject parcels range from \$2,168 to \$2,686 or from \$0.2534 to \$0.2932 per square foot of land area.

Based on this evidence, the board of review requested confirmation of the subject's equalized land 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 appellant argued in part that the subject's assessment was not reflective of market value. 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 this burden of proof has been met and a reduction in the subject's assessment is warranted on this record.

The appellant presented three sales to support their position before the Property Tax Appeal Board. The board of review failed to address the appellant's market value evidence when it submitted equity comparables. The appellant's three suggested

comparable properties sold between December 2006 and July 2009 for prices ranging from \$65,000 to \$110,000 or from approximately \$0.12 to \$0.41 per square foot of land area. The subject's total equalized assessment reflects an estimated market value of \$65,637 or \$0.84 per square foot of land area which is above the range of the comparable sales presented. After considering adjustments to the comparables for differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its equalized land assessment is excessive and a reduction is warranted.

The appellant also contended unequal treatment in the subject's assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data and considering the reduction in assessment for overvaluation, the Board finds that the subject property is equitably assessed and no further 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.

Ronald 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: February 22, 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.