



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

APPELLANT: Kevin & Cathi Ponciroli
DOCKET NO.: 09-05338.001-R-1
PARCEL NO.: 09-06.0-307-013

The parties of record before the Property Tax Appeal Board are Kevin & Cathi Ponciroli, the appellants; 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: \$19,000
IMPR.: \$72,667
TOTAL: \$91,667

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 18,818 square feet of land improved with a 6-year old, frame and masonry, two-story single-family dwelling containing 3,544 square feet of living area. Features include a full unfinished basement, central air conditioning, one fireplace, and a three 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 \$275,000 as of July 2, 2009. The appraiser developed the sales comparison approach to value to estimating a value for the subject property. The appraiser calculated the subject's improvement size at 3,544 square feet of living area with a building sketch to support the estimated size. He utilized three comparable sales that sold from September, 2008, through April, 2009, for prices that ranged from \$245,000 to \$270,000, or from \$77.53 to \$84.50 per square foot of living area, land included. The properties are improved with two-story frame or frame and

masonry constructed single-family dwellings. The dwellings range in age from 5 to 8 years and in size from 3,136 to 3,160 square feet. After making adjustments to the properties, the appraiser estimated the subject's market value to be \$275,000 as of July 2, 2009.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$99,827 was disclosed. The subject's assessment reflects a market value of \$299,152 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. On the "Notes on Appeal" the board of review asserted that a Certificate of Error was issued reducing the total assessment to \$91,667 based upon the appraised value of \$275,000.

The board of review submitted a total of four comparables with both equity and sales data. The properties were improved with two-story, frame and masonry single-family dwellings. They ranged in age from 6 to 8 years old and ranged in size from 3,123 to 3,599 square feet of living area. All of the comparables had full unfinished basements, central air conditioning, a fireplace and either two or three-car garages. Sales prices ranged from \$254,300 to \$279,000, or from \$77.52 to \$86.46 per square foot of living area, land included. Improvement assessments ranged from \$22.35 to \$24.78 per square foot of living area. Using the square footage of 3,544 square feet, the subject's improvement assessment is \$21.51 per square foot of living area. As a result of its analysis, the board of review requested confirmation of the subject's assessment.

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 the appellant has met this burden of proof.

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 submitted an appraisal estimating the subject property had a market value of \$275,000 as of July 2, 2009. The subject property had an assessment as reflected on the "Board of Review Notes on Appeal" of \$99,827 reflecting a market value of approximately \$299,152 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 record further indicated that subsequent to the final decision issued by the board of review a Certificate of Error was issued revising the assessment to \$91,667, reflecting a market value of \$274,699 which is less than the appraised value.¹ Based on this record the Property Tax Appeal Board finds that an assessment of the subject property commensurate with that reflected by the Certificate of Error is appropriate.

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.).

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.