



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

APPELLANT: Edward Zacharski
DOCKET NO.: 09-05411.001-R-1
PARCEL NO.: 08-01.0-204-011

The parties of record before the Property Tax Appeal Board are Edward Zacharski, 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: \$18,333
IMPR.: \$43,625
TOTAL: \$61,958

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a five year old, one-story dwelling with brick and frame siding exterior construction. The dwelling contains 1,836 square feet of living area. Features include a full unfinished basement, central air conditioning and a 480 square foot attached garage. The dwelling is situated on 18,768 square feet of land area.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject property is overvalued. In support of this claim, the appellant submitted photographs and a grid analysis detailing sales and assessment information for the subject and four suggested comparables. The appellant reported the comparables are located within one mile from the subject property. The comparables have lots that contain from 9,000 to 23,086 square feet of land area. The comparables are one-story brick and frame dwellings that are from six to 10 years old. The comparables have full unfinished basements, central air conditioning and garages ranging in size from 440 to 600 square feet. Comparables 2 through 4 have one to three fireplaces. The dwellings range in size from 1,616 to 2,109 square feet of living

area. The comparables sold from September 2009 to October 2009 for prices ranging from \$141,500 to \$226,000 or from \$87.56 to \$120.99 square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$78,695 was disclosed. The subject's assessment reflects an estimated market value of \$235,826 or \$128.45 square foot of living area including land using St Clair County's 2009 three-year median level of assessments of 33.37%.

In support of the subject's assessment, the board of review submitted property record cards and an analysis of four suggested comparable properties. A map was submitted showing the proximate location of the subject property and comparables. The comparables are located from 183 to 1,010 feet from the subject property. The comparables have lots that contain from 10,199 to 13,489 square feet of land area. The comparables are improved with one-story brick and frame dwellings that are from five to nine years old. The comparables have full unfinished basements, central air conditioning and attached garages that range from 460 to 672 square feet. Three of the comparables have fireplaces. The dwellings range in size from 1,664 to 1,934 square feet of living area. Two of the comparables sold April 2009 and April 2010 for sale prices of \$161,000 and \$190,000 or \$83.25 and \$114.18 square feet of living area including land. Based on this evidence, the board of review offered to reduce the subject's assessment to \$74,625, which reflect an estimated market value of \$222,795 or \$121.35 per square foot including land.

The appellant was notified of the board of review's proposed stipulation. The appellant rejected the proposed assessment amount

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 appellant 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. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). The Board finds the appellant has met this burden of proof.

The Board finds the record contains sales information for six suggested comparable sales. The Board finds the comparables are similar to the subject in design, age, size and most features. The comparables sold from April 2009 to April 2010 for prices ranging from \$141,500 to \$226,000 or from \$83.25 to \$120.99 per square foot of living area including land. The subject's

assessment reflects an estimated market value of \$235,826 or \$128.45 square foot of living area including land, which falls above the range established by the similar comparables contained in this record. Therefore, a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board gave no weight to the board of reviews comparables 3 and 4. The assessment information given did not address the market value argument raised by the appellant.

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



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



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.