



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

APPELLANT: Kamier Eiland
DOCKET NO.: 09-05442.001-R-1
PARCEL NO.: 08-17.0-203-033

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

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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: \$3,780
IMPR.: \$19,204
TOTAL: \$22,984

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 59 year-old, one-story style masonry dwelling that contains 1,260 square feet of living area. Features of the home include central air conditioning, a fireplace and a 448 square foot garage. The subject is located in Belleville, Belleville Township, St. Clair County.

The appellant submitted evidence to the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property performed by a certified general appraiser. The appraiser used all three of the traditional approaches to estimate the subject's market value at \$62,500, as of the report's effective date of May 21, 2010.

In the cost approach, the appraiser estimated the subject's site value at \$11,800, based on land sales "extracted from local builders and MLS" (Multiple Listing Service). He used the Marshall & Swift Residential Cost Handbook to determine a replacement cost new for the subject dwelling of \$112,412, from which depreciation of \$59,496 was subtracted, resulting in a

depreciated cost of improvements of \$52,916. The appraiser estimated site improvements at \$2,000 and added back the site value to generate an indicated value for the subject by the cost approach of \$66,716.

In the sales comparison approach, the appraiser analyzed sales of three comparable properties located 0.21 mile to 0.95 mile from the subject. The comparables consist of one-story style masonry or frame dwellings that range in age from 50 to 62 years and range in size from 1,216 to 1,478 square feet of living area. The comparable dwellings are situated on lots ranging in size from 6,968 to 11,250 square feet of land area. All the comparables have central air conditioning, two have a fireplace, one has a full unfinished basement and two have one-car garages. The comparables sold in April or May 2010 for prices of \$64,000 or \$80,500 or from \$43.30 to \$65.24 per square foot of living area including land. The appraiser adjusted the comparables for differences when compared to the subject, such as home warranty, site, construction quality, age, room count, living area, foundation, garage and other amenities. After adjustments, the comparables had adjusted sales prices ranging from \$52,286 to \$68,340 or from \$35.38 to \$55.38 per square foot of living area including land. The appraiser estimated the subject's value by the sales comparison approach of \$62,500.

In the income approach, the appraiser estimated rent for the subject would be \$600 per month, which, when multiplied by a gross rent multiplier of 100.00, yielded a value for the subject by the income approach at \$60,000.

In his reconciliation, the appraiser relied most heavily on the sales comparison approach because it "best analyzes market actions of buyers and sellers." Based on this evidence the appellant requested the subject's total assessment be reduced to \$19,400, reflecting a market value of approximately \$58,200.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total equalized assessment of \$23.511 was disclosed. The subject has an estimated market value of approximately \$70,455 or \$55.92 per square foot of living area including land, as reflected by its assessment and the St. Clair County 2009 three-year median level of assessments of 33.37%.

In support of the subject's assessment, the board of review submitted aerial photographs, property record cards and a grid analysis of four comparable properties located in the same neighborhood code as the subject, as determined by the township assessor, which were said to be 453 to 1,357 feet from the subject. The comparables consist of lots ranging in size from 8,540 to 14,977 square feet of land area and are improved with one-story style frame or masonry dwellings that were built between 1950 and 1957 and range in size from 1,176 to 1,371 square feet of living area. Features of the comparables include central air conditioning and garages that contain from 240 to 600 square feet of building area. Three comparables have a fireplace

and none has a basement. Comparables #1 and #2 of the board of review's four comparables sold in March and April 2010 for prices of \$92,000 and \$116,000 or \$67.10 and \$96.03 per square foot of living area including land. To demonstrate the subject was equitably assessed, the board of review's grid depicted all four comparables as having improvement assessments ranging from \$19,633 to \$31,778 or from \$16.25 to \$27.02 per square foot of living area. The subject was shown to have an equalized improvement assessment of \$19,644 or \$15.59 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 no reduction in the subject property's assessment is warranted.

The appellant contends overvaluation as the basis of the appeal. When market value is the basis of the appeal, the value 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). After analyzing the market evidence submitted, the Board finds the appellant has failed to meet this burden.

The Board finds the appellant submitted an appraisal of the subject property with a market value estimate of \$62,500, as of the report's effective date of May 21, 2010. The appraiser relied most heavily on the sales comparison approach, but the sales analyzed by the appraiser all occurred in April and May 2010, well more than a year after the subject's assessment date of January 1, 2009. The appraiser made no adjustments to the sale dates of these comparables to reflect the subject's value as of the assessment date at issue in this appeal. For this reason, the Board gave little weight to the opinion of value in the appellant's appraisal. The Board will, however, analyze the raw sales data in this record. The appellant's appraiser and the board of review used sales that occurred from March to May 2010. None of these sales submitted by either party was proximate to the subject's assessment date. Nevertheless, the Board finds all the comparables were similar to the subject in design, age, size and most features and they sold for prices ranging from \$64,000 to \$116,000 or from \$43.30 to \$96.03 per square foot of living area including land. The subject's estimated market value as reflected by its equalized assessment of \$70,455 or \$55.92 falls within this range.

In conclusion, the Board finds the appellant has failed to prove overvaluation by a preponderance of the evidence and the subject's assessment as determined by the board of review is correct and no reduction 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



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 24, 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.