



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

APPELLANT: Christopher Stroot
DOCKET NO.: 09-05504.001-R-1
PARCEL NO.: 04-15.0-404-010

The parties of record before the Property Tax Appeal Board are Christopher Stroot, 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: \$7,720
IMPR.: \$8,000
TOTAL: \$15,720

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family manufactured home with 1,320 square feet of living area. The dwelling was constructed in 1995. Features of the home included a crawl space foundation and central air conditioning. The property has an 8,217 square foot site and is located in Lebanon, O'Fallon Township, St. Clair County.

The appellant marked as the basis of the appeal assessment equity. In support of this argument the appellant submitted descriptions and assessment information on three improved parcels and one vacant parcel. Two comparables were located two-blocks from the subject property and two were located five miles from the subject property. The appellant described three comparables as being improved with one-story manufactured homes that ranged in size from 1,064 to 1,352 square feet of living area. Each comparable has a crawl space foundation and central air conditioning. One comparable also has an attached two-car garage. The dwellings were built from 1978 to 1996 and the appellant indicated that two were remodeled. These properties had improvement assessments ranging from \$7,538 to 9,334 or from \$6.18 to \$7.18 per square foot of living area. The subject has an improvement assessment of \$11,790 or \$8.93 per square foot of living area.

The four comparables had sites ranging in size from 6,000 to approximately 11,200 square feet of land area. The comparables had land assessments ranging from \$3,780 to \$8,321 or from \$.62 to \$.94 per square foot of land area. The subject has a land assessment of \$10,738 or \$1.31 per square foot of land area.

On the appeal the appellant also indicated the subject property was purchased out of foreclosure in July 2009 for a price of \$35,100. The seller was Beneficial Mortgage Co. of Illinois. The appellant indicated the parties to the transaction were not related, the property was sold through Eddie Joshway Realty and the property was advertised on the Multiple Listing Service for approximately 200 days. The appellant also indicated his comparable #1 sold in June 2008 for a price of \$52,100.

Based on this record the appellant requested the subject's assessment be reduced to \$12,800.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of the \$22,528 was disclosed. In support of the assessment the board of review submitted descriptions and assessment information on four comparables located in the subject's subdivision. The board of review also submitted an aerial photograph depicting the location of the subject property and the comparables. The aerial photograph indicated the subject site was .18864462 of an acre or had 8,217 square feet of land area. The board of review described the comparables as being improved with one-story mobile homes that ranged in size from 1,680 to 1,920 square feet of living area. The dwellings were constructed from 1996 to 2000. Each comparable has central air conditioning and three had garages ranging in size from 384 to 616 square feet of building area. These properties had sites that ranged in size from 9,334 to 10,135 square feet of land area. These properties had improvement assessments that range from \$2,889 to \$34,786 or from \$1.72 to \$18.12 per square foot of living area. These properties had land assessments ranging from \$11,392 to \$13,244 or from \$1.22 to \$1.31 per square foot of land area.

The record also disclosed the board of review comparables sold from September 2009 to November 2010 for prices ranging from \$44,900 to \$85,000. These comparables had total assessments ranging from \$15,236 to \$46,989, which reflect market values ranging from \$45,658 to \$140,812 when using the 2009 three year average median level of assessments for St. Clair County of 33.37%.

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 the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant marked assessment equity as the basis of the appeal. Each appeal before the Property Tax Appeal Board is limited to the grounds listed in the petition filed with the Board. (35 ILCS 200/16-180, 86 Ill.Admin.Code 1910.50(a)). Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is warranted.

Initially, the Board gives little weight to assessments of the comparables provided by the board of review. The Board finds the record disclosed the total assessments for these comparables are excessive in relation to their respective sales prices as reported by the board of review. Based on this discrepancy the Board finds less weight can be given these comparables in demonstrating assessment uniformity.

The appellant provided assessment information on three improved comparables, with comparable #1 being most similar to the subject property in location, age and size. These comparables had improvements assessments ranging from \$6.18 to \$7.18 per square foot of living area. The subject property had an improvement assessment of \$8.93 per square foot of living area, significantly above this range.

With respect to the land assessment, the Board finds the best land comparables include appellant's comparables #1 and #4. These comparables were located in close proximity to the subject property and had land assessments of \$.71 to \$.94 per square foot of land area. The subject has a land assessment of \$1.31 per square foot of land area, above the ranged established by these comparables. Little weight was given the land assessments for appellant's comparables #2 and #3 due to their location approximately 5 miles from the subject property.

Based on this record the Board finds a reduction in the subject's assessment is justified.

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

Frank J. [unclear]

Member

Mark [unclear]

Member

[unclear]

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: May 24, 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.