



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

APPELLANT: Robbin & Roderick Kapp  
DOCKET NO.: 09-05604.001-R-1  
PARCEL NO.: 17-04.0-101-026

The parties of record before the Property Tax Appeal Board are Robbin & Roderick Kapp, the appellants; 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:** \$14,239  
**IMPR.:** \$57,479  
**TOTAL:** \$71,718

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 12,943 square feet of land improved with a 5-year old, frame and masonry one-story single-family dwelling containing 1,945 square feet of living area. Features include a full finished basement, central air conditioning and a two-car attached garage.

The appellants contend 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 appellants reported on their appeal form the subject was purchased in April, 2009 for \$218,000 or \$112.08 per square foot of living area, land included, from the previous owner who was not related to the appellants. The property was said to be listed by a realty firm and advertised on the market for 60 days. It was indicated the property was sold in settlement of an installment contract.

In addition to the sales information the appellants submitted an appraisal estimating the subject property had a market value of \$223,000 as of April 1, 2009. The appraiser developed both the

cost and sales comparison approaches to value to estimate a value for the subject property. The appraiser calculated the subject's improvement size at 1,945 square feet of living area with a building sketch to support the estimated size. He utilized three comparable sales that sold from May, 2008 through November, 2008 for prices that ranged from \$211,250 to \$236,330 or from \$121.91 to \$136.82 per square foot of living area, land included. The properties are improved with one-story frame and masonry single-family dwellings. The dwellings were all one year old at time of sale and range in size from 1,544 to 1,884 square feet. The dwellings all had full basements, central air conditioning and two-car attached garages. After making adjustments to the properties, the appraiser estimated the subject's market value to be \$223,000 as of April 1, 2009.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$71,718 was disclosed. The subject's assessment reflects a market value of \$214,918 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 board of review submitted a total of four sales and equity comparables. The properties were improved with one-story frame or frame and masonry single-family dwellings. They ranged in age from 2 to 5 years and in size from 1,748 to 1,854 square feet of living area. The properties sold from January, 2009 through March, 2010 for prices ranging from \$177,500 to \$195,000 or from \$98.55 to \$107.85 per square foot of living area, land included. The comparables had improvement assessments ranging from \$28.34 to \$30.32 per square foot of living area. The subject's improvement assessment is \$57,479 or \$29.55 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 (3<sup>rd</sup> 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 that the evidence indicates a reduction is not warranted.

In determining the fair market value of the subject property, the Property Tax Appeal Board finds the best evidence to be the appellant's purchase price of \$218,000. The Board finds the sale was not a transfer between family or related parties and that the property was advertised for sale by a real estate firm.

Furthermore, there is no evidence in the record that the sale price was not reflective of the subject's market value.

Based on the foregoing analysis, the Property Tax Appeal Board finds that the subject property had a market value of \$218,000 as of January 1, 2009. The Board further finds that the subject's total assessment of \$71,718 reflects a market value of \$214,918 using the three-year median level of assessment for St. Clair County of 33.37% for 2009. Therefore the Board finds that the subject is assessed less than the established market value would indicate and that a further reduction in the subject's assessment is not 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.

*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.