



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

APPELLANT: John Moeser
DOCKET NO.: 10-04215.001-R-1
PARCEL NO.: 08-08.0-406-009

The parties of record before the Property Tax Appeal Board are John Moeser, 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: \$5,428
IMPR.: \$9,224
TOTAL: \$14,652**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame and masonry exterior construction containing 1,025 square feet of living area.¹ The dwelling was constructed in 1956. Features of the home include central air conditioning and a shed. The property has a 7,840 square foot site and is located in Belleville, Belleville Township, St. Clair County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$44,000 as of March 4, 2011. The appraisal was prepared by Charles A. Kukorola, Jr., a State of Illinois licensed appraiser, to estimate the fee simple value of the subject property for "assessment protest purposes."

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value and provided information on three comparable sales. These properties were located from .11 to .34 of a mile from the subject. The

¹ While the appellant's appraiser reported a dwelling size of 1,066 square feet, the appraiser did not include a schematic or other calculation to support the reported size in the appraisal. The property record card of the subject presented by the board of review depicts a home of 1,025 square feet. Thus, the Property Tax Appeal Board finds the best evidence of the subject's dwelling size was presented by the board of review.

homes were described as one-story dwellings of masonry or frame construction that range in size from 952 to 1,478 square feet of living area. The dwellings are 51 or 61 years old whereas the subject is about 54 years old. Comparable #2 has a full unfinished basement and the other two comparables have concrete slab foundations. Comparables #1 and #2 have central air conditioning and a garage. Comparable #1 also has a fireplace. The comparables have sites ranging in size from 6,825 to 9,200 square feet of land area. These comparables sold from September 2009 to May 2010 for prices ranging from \$33,100 to \$64,000 or from \$34.77 to \$52.38 per square foot of living area, including land.

After making adjustments to the comparables for differences from the subject in lot size, exterior construction, condition, dwelling size, foundation and/or other amenities, the appraiser estimated the comparables had adjusted prices ranging from \$35,740 to \$52,780 or from \$35.71 to \$45.54 per square foot of living area, including land. Based on this data the appraiser estimated the subject had an estimated value using the sales comparison approach of \$44,000 or \$42.93 per square foot of living area, including land, based upon a dwelling size of 1,025 square feet.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total equalized assessment of \$22,563 was disclosed. The subject's assessment reflects a market value of \$67,757 or \$66.10 per square foot of living area, including land, when applying the 2010 three year average median level of assessment for St. Clair County of 33.30% as determined by the Illinois Department of Revenue.

As to the appellant's appraisal report, the board of review noted that comparable #2 reflected a September 2009 sale price of \$54,000, but this property also sold in December 2010 for \$87,500 which is presented herein by the board of review as its comparable #5. Also, the appraiser's comparable #3 "had a special warranty deed, with a foreclosure following up to it." As part of the supporting documentation for this transaction, the board of review included a copy of the PTAX-203 Illinois Real Estate Transfer Declaration which indicated the property transferred via Special Warranty Deed and that the property had been advertised for sale although the "seller/buyer is a financial institution or government agency." No other substantive facts of the transaction were presented.

In support of the subject's assessment, the board of review submitted information on five comparable sales, where as noted above comparable #5 is the same property presented as the appraiser's sale #2. The comparables are improved with one-story dwellings of frame construction that range in size from 960 to 1,230 square feet of living area. The dwellings were constructed

from 1954 to 1959. Comparable #5 has a full unfinished basement and the other comparables have slab and/or crawl-space foundations. Four of the comparables have central air conditioning and three of the comparables have a garage. The comparables have sites ranging in size from 6,534 to 10,454 square feet of land area. Each comparable is in close proximity to the subject property. The comparables sold from January 2007 to December 2010 for prices ranging from \$72,500 to \$90,000 or from \$67.47 to \$91.14 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant reiterated his request to have the appraisal that was presented in this proceeding considered as the best evidence of the market value of the subject property.

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 Board further finds a reduction in the subject's assessment is warranted.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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); 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal of the subject property submitted by the appellant. The appellant's appraiser developed the sales comparison approach to value and made adjustments to the comparables for differences such as basement foundation and/or presence of a garage which is not enjoyed by the subject. The sales utilized by the appraiser were relatively similar to the subject in location, size, style, exterior construction, features, age and/or land area. These properties also sold most proximate in time to the assessment date at issue and the appraiser made no time adjustments to the comparables in arriving at the value conclusion. The appraised value of the subject of \$44,000 is below the market value reflected by the assessment of \$67,757.

The Board has placed less weight on the unadjusted comparable sales presented by the board of review. Comparables #1, #3 and #5 enjoy garages not present on the subject property and comparable #5 also has a full basement whereas the subject lacks a basement. Furthermore, it is logical to assume that the appraiser's sale #2 from September 2009 at a price of \$54,000 was

most likely remodeled so as to be sold again in December 2010 for \$87,500. There is no indication in the record that the subject has been recently remodeled. Additionally, the Board finds that board of review comparable #2 sold in January 2007, a date that is most distant from the assessment date of January 1, 2010 of all of the sales in the record and therefore received reduced weight. The most similar comparable presented by the board of review to the subject was comparable #4, but this dwelling is about 200 square feet larger than the subject. The Board finds that this one unadjusted sale price from April 2009 of \$83,000 does not overcome the market value conclusion of the appellant's appraiser based upon analysis of sales from September 2009 to May 2010.

Based on this record the Board finds the subject property had a market value of \$44,000 as of January 1, 2010. Since market value has been determined the 2010 three year average median level of assessment for St. Clair County of 33.30% shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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: September 20, 2013



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.