



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

APPELLANT: Lue Daniels  
DOCKET NO.: 10-04228.001-R-1  
PARCEL NO.: 04-16.0-308-016

The parties of record before the Property Tax Appeal Board are Lue Daniels, 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:** \$49,333  
**IMPR:** \$111,867  
**TOTAL:** \$161,200

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 1.4 acre parcel of land improved with a two-year old, one-story, brick and vinyl, single-family dwelling containing 2,840 square feet of living area. Features include a full finished walkout basement, central air conditioning, two fireplaces and a three-car attached garage. Information submitted by the appellant indicated the appellant purchased the property in January 2009 from the builder for \$484,634.50.

The appellant contends 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 appellant submitted an appraisal estimating the subject property had a market value of \$360,000 as of August 29, 2011. The appraiser developed the sales comparison approach to value in estimating a value for the subject. The appraiser calculated the subject's improvement size at 2,840 square feet of living area with a building sketch to support the estimated size. He utilized four comparable sales that sold from December 2010 through August 2011, for prices that

ranged from \$315,000 to \$410,000, or from \$100.62 to \$155.30 per square foot of living area, land included. The properties are improved with one or two-story single-family dwellings. The dwellings range in age from 7 to 9 years and in size from 2,232 to 3,210 square feet. Also included in the appraisal was a property actively listed for sale at the time of the appraisal. The property was a one-story 15 year old single family residence containing 2,480 square feet of living area. The property was listed for \$374,900 or \$151.17 per square foot of living area, land included. After making adjustments to the comparable properties, the appraiser estimated the subject's market value to be \$360,000 as of August 29, 2011.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$164,799 was disclosed. The subject's assessment reflects a market value of \$494,892 using the three-year median level of assessment for St. Clair County as determined by the Illinois Department of Revenue of 33.30% for 2010.

The board of review submitted no other documentary evidence. On its "Board of Review Notes on Appeal" the board indicated the subject's assessment was based on a combination of the subject's 2009 sale, comparable sales, an appraisal and equity. 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 warranted.

In support of the market value argument, the appellant submitted an appraisal estimating the subject property had a market value of \$360,000 as of August 29, 2011. The Board gives diminished weight to the sales comparables utilized and the value conclusion made by the appellant's appraiser. The sales occurred from December 2010 through August 2011; or from 11 to 20 months subsequent to the assessment date of the appeal. The appraiser concluded a value for the subject as of August 29, 2011, again 20 months subsequent to the assessment date. The Board finds the appraiser did not offer an opinion of value as of the assessment date in question, nor is there sufficient evidence submitted to show the value found in the appraisal is reflective of the subject's market value as of the January 1, 2010 assessment date.

The Property Tax Appeal Board finds that evidence in the record disclosed that the appellant purchased the subject property in January 1, 2009 after the property had been listed for sale thirty days. The property was purchased for \$484,634.50. The subject's 2010 assessment reflects a market value of \$494,892. Based upon the foregoing the Property Tax Appeal Board finds that a reduction in the subject's assessment 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.

*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: April 19, 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.