



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

APPELLANT: Terry Compton
DOCKET NO.: 10-04276.001-R-1
PARCEL NO.: 08-23.0-403-023

The parties of record before the Property Tax Appeal Board are Terry Compton, 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: \$7,319
IMPR.: \$31,809
TOTAL: \$39,128

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame and masonry construction containing approximately 1,708 square feet of living area.¹ The dwelling was constructed in 1977. Features of the home include central air conditioning, a fireplace and a two-car garage. The property has an 11,182 square foot corner 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 \$117,500 as of February 4, 2011. The appraisal was prepared by Rhonda S. Dooley, a State of Illinois Certified Residential Real Estate Appraiser. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value the fee simple interest for purposes of "appeal real estate taxes."

As to the subject dwelling, the appraiser noted while the home appeared to be structurally sound and adequately maintained, it

¹ While the appellant's appraiser reported a dwelling size of 1,761 square feet which differs from the subject's property record card of 1,708 square feet, the Board finds the minor difference is not relevant to a determination of the subject's correct assessment in this appeal.

was noted to be "rather dated both inside and outside; i.e., older wood siding, original cabinetry, bathroom fixtures, floor coverings, windows, interior doors & trim, wood paneled family room walls, etc." Additionally it was remarked that some carpeting was worn and walls were scuffed and soiled in addition to some interior doors being scratched.

For the sales comparison approach, the appraiser provided information on four comparable sales located from .03 to .09 of a mile from the subject, but within the subject's subdivision. The comparables are described as one-story dwellings of frame and masonry construction that range in size from 1,600 to 1,970 square feet of living area. The dwellings range in age from 32 to 33 years old and the subject is 33 years old. Features of the comparables include crawl-space or slab foundations, central air conditioning, a fireplace and a two-car garage. The comparables have sites ranging in size from 9,000 to 10,200 square feet of land area. The comparables sold from February to June 2010 for prices ranging from \$125,000 to \$139,900 or from \$65.48 to \$79.94 per square foot of living area, including land. After making adjustments to the comparables for differences from the subject in lot size, room count, dwelling size and/or other features including condition/remodeling updates, the appraiser estimated the comparables had adjusted prices ranging from \$111,500 to \$123,300 or from \$57.41 to \$77.06 per square foot of living area, including land. Based on this data the appraiser estimated the subject had an estimated value under the sales comparison approach of \$117,500 or \$68.79 per square foot of living area, including land, based upon a dwelling size of 1,708 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 \$46,121 was disclosed. The subject's assessment reflects a market value of \$138,502 or \$81.09 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.

In response to the appeal, the board of review asserted that the subject's assessment was "felt to be in line with assessments of similar properties in the subject's immediate market area." In support of the subject's assessment, the board of review presented a grid analysis with the same four comparable sales presented in the appellant's appraisal report. The primary difference in the presented data was slight changes to the dwelling sizes of three of the properties which resulted in slight variations in the sale prices ranging from \$65.48 to \$77.47 per square foot of living area, including land.

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

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 which considered four recent sales of nearby properties. The sales utilized by the appraiser were 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. Moreover, while the appraisal reported a valuation date of February 4, 2011, the appraiser made no adjustments to the comparable sales for time of sale which indicates the valuation is suitable for 2010 also. Finally, the appraised value of \$117,500 is below the market value reflected by the assessment of \$138,502.

Less weight was given to the unadjusted comparable sales data presented by the board of review as the board of review's presentation did not consider necessary adjustments for differences from the subject. In addition, it is noteworthy that the range of per square foot sale prices of \$65.48 to \$77.47 are all below the subject's estimated market value of \$81.09 per square foot of living area, including land. Thus, these unadjusted sales fail to support the subject's estimated market value as determined by the St. Clair County Board of Review.

Based on this record, the Board finds the subject property had a market value of \$117,500 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.

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: September 20, 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.