



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

APPELLANT: Patrick Brydon
DOCKET NO.: 10-04325.001-R-1
PARCEL NO.: 08-27.0-402-010

The parties of record before the Property Tax Appeal Board are Patrick Brydon, the appellant, 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: \$ 4,215
IMPR.: \$ 18,058
TOTAL: \$ 22,273

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 980 square feet of living area. The dwelling was constructed in 1971. Features of the home include a crawl-space foundation and central air conditioning. 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 information on four comparable sales located within 1,000 yards of the subject property. The comparables are described as one-story dwellings of frame or frame and masonry construction that range in size from 960 to 1,188 square feet of living area. The dwellings are each 40 years old and have central air conditioning. Two of the comparables also have a garage. The comparables sold from April 2009 to April 2011 for prices ranging from \$20,000 to \$33,300 or from \$20.41 to \$33.23 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$13,715 which would reflect a

market value of approximately \$41,145 or \$41.98 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total equalized assessment of \$22,273 was disclosed. The subject's assessment reflects a market value of \$66,886 or \$68.25 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 their submission, the board of review wrote, "Appellant's sales are considered non-qualified."¹

In support of the subject's estimated market value, the board of review presented a grid analysis of two "qualified" comparable sales located within two blocks of the subject and in the same subdivision. The comparables are improved with one-story dwellings of frame construction that contain 1,232 and 980 square feet of living area, respectively. The dwellings were each constructed in 1971. Features of the comparables include a concrete slab foundation and central air conditioning. One of the comparables also has a garage. The comparables have sites of 6,969 and 5,534 square feet of land area. The comparables sold in March and May 2010 for prices of \$82,000 and \$72,000 or for \$66.55 and \$73.46 per square foot of living area, including land.

The board of review also submitted a grid analysis of four suggested equity comparables which is not responsive to the appellant's market value argument and therefore will not be further addressed on this record.

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

In written rebuttal, the appellant submitted an appraisal of the subject property with a valuation date of June 12, 2012 and an estimated market value of \$27,000 based on the sales comparison approach wherein sales from September 2011 to July 2012 were analyzed.

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code

¹ Based upon the attached documentation, presumably the board of review has relied upon the fact that appellant's comparables transferred by "Special Warranty Deed" as a basis to contend the sales are "unqualified." Each of the PTAX-203 Illinois Real Estate Transfer Declarations, however, also indicate the property was advertised for sale and three of the sales indicate that the "seller/buyer is a financial institution or government agency." No other presentation was made by the board of review as to why these sales presented by the appellant are purportedly "unqualified."

§1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the appraisal submitted by appellant in conjunction with the rebuttal argument.

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 not 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 and board of review comparable #1 as these dwellings are larger than the subject dwelling and therefore dissimilar for comparison purposes. The Board finds the appellant's comparables #1, #2 and #4 and board of review comparable #2 were most similar to the subject in location, size, style, exterior construction, features, age and/or land area. Due to the similarities to the subject, these comparables received the most weight in the Board's analysis. These four comparables sold for prices ranging from \$20,000 to \$72,000 or from \$20.41 to \$73.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$66,886 or \$68.25 per square foot of living area, including land, which is within the range established by the most similar comparable sales in this record.

Based on this record the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is not 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

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.