



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

APPELLANT: Patrick Brydon
DOCKET NO.: 10-04328.001-R-1
PARCEL NO.: 08-26.0-113-016

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 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: \$5,750
IMPR.: \$10,900
TOTAL: \$16,650

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 10,688 square foot site improved with a one-story single family dwelling with 720 square feet of living area. The dwelling was built in 1951 and has central air conditioning. The property is located in Belleville, Belleville Township, St. Clair County.

The appellant is challenging the assessment for the 2010 tax year on the basis of overvaluation. In support of this argument the appellant submitted four comparable sales improved with one-story dwellings that ranged in size from 980 to 1,115 square feet of living area. The dwellings were approximately 40 or 60 years old and each had central air conditioning. One comparable also had a garage. One comparable was located next door to the subject property and the others were located one mile from the subject property. The sales occurred from April 2009 to April 2011 for prices ranging from \$20,000 to \$50,000 or from \$20.41 to \$44.84 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$12,067.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject totaling \$20,737 was disclosed. The assessment reflects a market value of \$62,273 or \$86.49 per square foot of living area, including land,

using the 2010 three year average median level of assessments for St. Clair County of 33.30%. In support of the assessment the board of review submitted information on four comparable sales improved with one-story dwellings ranging in size from 936 to 1,118 square feet of living area. The dwellings were built from 1950 to 1959. Each comparable had central air conditioning, one comparable had a fireplace, each comparable had a garage and one had an additional carport. The properties were located from 55 to 495 feet from the subject. The sales occurred from March 2007 to March 2011 for prices ranging from \$50,000 to \$105,000 or from \$46.30 to \$94.77 per square foot of living area, including land. Board of review sale #1 was the same property as the appellant's comparable #1. The board requested confirmation of the assessment.

In rebuttal the appellant submitted an appraisal estimating the subject property had a market value of \$41,000 as of June 12, 2012. Pursuant to section 1910.66(c) of the rules of the Property Tax Appeal Board the Board finds it can give the appraisal submitted as rebuttal evidence no consideration. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

86 Ill.Admin.Code 1910.66(c). Based on this rule the Board finds the appraisal is improper rebuttal evidence and will be given no consideration in this appeal.

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 the appeal. The Board further finds the evidence in the record supports a reduction in the assessment.

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). 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 evidence in this record demonstrates the subject property is overvalued.

Of the eight sales in the record the Property Tax Appeal Board finds appellant's sale #1, which was also submitted by the board of review, and board of review comparable #3 were the best in the record due to location and date of sale. These properties sold in April 2009 and May 2010 for prices of \$50,000 and \$84,000.

Each comparable was larger than the subject property and were superior in that each had a garage. These comparables had unit prices of \$44.85 and \$89.74 per square foot of living area, including land.¹ The property most similar in location, being adjacent to the subject, had a price of \$50,000 or \$44.85 per square foot of living area. This comparable was used by both parties. The subject's assessment reflects a market value of \$62,273 or \$86.49 per square foot of living area using the 2010 three year average median level of assessments for St. Clair County of 33.30%, which is above the price of the most similar comparable. Based on these sales the Board finds a reduction in the assessment is justified.

¹ The board of review had the similar comparable selling for \$46.30 per square foot of living area, including land based on a smaller size of 1,080 square feet of living area.

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.