



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

APPELLANT: April Rivera
DOCKET NO.: 10-04329.001-R-1
PARCEL NO.: 06-02.0-411-023

The parties of record before the Property Tax Appeal Board are April Rivera, 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: \$2,479
IMPR.: \$8,000
TOTAL: \$10,479

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single-family frame dwelling. The home contains 1,128 square feet of living area and was built in 1953. The dwelling has a crawl-space foundation and central air conditioning. The property has a .16 of an acre site and is located in Cahokia, Centreville Township, St. Clair County.

The appellant submitted a residential appeal contending overvaluation based on a recent sale of the subject property and comparable sales. In support of this argument, the appellant indicated in Section IV of the appeal form that the subject property was purchased in January 2008 for a price of \$14,000. The appellant indicated the subject property was sold by Deutsche Bank through a Realtor with Star Realtor. The property was advertised for sale by a sign in the yard and the parties to the transaction were not related. The appellant also submitted a copy of the Supplemental Page HUD-1 Settlement Statement depicting a settlement date of January 16, 2008 and the "gross amount due to seller" of \$14,000.

In further support of the appeal, the appellant included a grid of three comparable sales entitled "Price Adjusted Comparables."

The dwellings range in size from 1,056 to 1,432 square feet of living area and were built in 1952 or 1955. The properties sold from April to July 2011 for prices ranging from \$3,500 to \$8,000 or from \$3.31 to \$5.59 per square foot of living area, including land. As depicted on the grid, the comparables were adjusted for "fin sq ft" resulting in reported adjusted sales prices ranging from \$1,820 to \$5,360.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$10,479 which would reflect a market value of approximately \$31,437 for the subject property.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$16,367 was disclosed after the application of the Centreville Township factor of .9013. The subject's equalized assessment reflects a market value of approximately \$49,150 or \$43.57 per square foot of living area, including land, when applying the 2010 three year median level of assessments for St. Clair County of 33.30% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review asserted that "appellant's sale is not qualified" and the sales presented in support of the assessment are "qualified sales." A copy of the PTAX-203 Illinois Real Estate Transfer Declaration regarding the subject property's sale was submitted indicating that the property was advertised for sale, transferred by "Special Warranty" deed and "seller is a financial institution." The document depicts the sale price as \$14,000.

In support of the subject's estimated market value as reflected by its assessment, the board of review provided a grid of three comparable sales located within four blocks of the subject property. The comparables are improved with one-story frame dwellings that contain 912 or 936 square feet of living area. The homes were built between 1953 and 1965. Each has a concrete slab foundation and one comparable has central air conditioning. The properties sold from January 2008 to July 2010 for prices ranging from \$14,000 to \$20,000 or from \$14.95 to \$21.36 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's estimated market value based on its assessment of \$49,150 or \$43.57 per square foot of living area, including land.

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 subject's assessment.

The appellant contends the assessment of the subject property is excessive and not reflective of its market value. 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, 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 §1910.65(c). The Board finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends the subject's assessment should be reduced based on the sale of the subject and comparable sales contained in the record. The evidence disclosed that the subject sold in January 2008 for a price of \$14,000. The board of review contended that this sale was "unqualified," but did not further articulate any specific facts to support that the sale purportedly was not an arm's length transaction reflective of the market value of the subject property as of January 1, 2008.

Additionally, both parties presented sales data on six comparables to support their respective positions before the Property Tax Appeal Board. The comparables have varying degrees of similarity to the subject property including design, age and size. These six comparables sold between January 2008 and July 2011 for prices ranging from \$3,500 to \$20,000 or from \$3.31 to \$21.36 per square foot of living area. In contrast, the assessment of the subject property reflects an estimated market value of \$49,150 or \$43.57 per square foot of living area, including land, which is substantially greater in both overall value and per-square-foot price than any of the comparable sales in the record.

In conclusion, where the subject's assessment reflects an estimated market value that is substantially higher than any of the comparable sales submitted to support the assessment, the Board finds that the evidence establishes by a preponderance of the evidence that a reduction in the subject's assessment in accordance with the appellant's request 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: 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.