



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

APPELLANT: Willie McAlister  
DOCKET NO.: 10-04333.001-R-1  
PARCEL NO.: 08-20.0-105-007

The parties of record before the Property Tax Appeal Board are Willie McAlister, 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:** \$3,394  
**IMPR:** \$4,598  
**TOTAL:** \$7,992

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story dwelling with frame exterior construction built in approximately 1902. The dwelling contains 1,168 square feet of living area. Features include a full unfinished basement, central air conditioning and a two-car detached garage. The dwelling is situated on 11,400 square feet of land area. The subject property is located in Belleville, Belleville Township, St. Clair County.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject property is overvalued. In support of this claim, the appellant submitted a Multiple Listing Service sheet and settlement statement revealing the subject property was purchased for \$24,000 in December 2009. The appeal petition indicates that the subject property was advertised for sale in the open market and the parties to the transaction were unrelated. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect its sale price.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$24,555 was disclosed. The subject's assessment reflects an estimated market value of \$73,739 or \$63.13 square foot living area including land using St. Clair County's 2010 three-year median level of assessments of 33.30%.

In support of the subject's assessment, the board of review submitted property record cards and a sale analysis of four suggested comparable properties. A map was submitted showing the close proximate location of the subject property and comparables. The comparables are located from 60 to 230 feet from the subject property. The comparables have lots that contain from 8,529 to 15,608 square feet of land area. The comparables are improved with one-story or two-story frame dwellings. The comparables were built in 1900 or 1958. The comparables have central air conditioning. Two comparables have garages and one comparable has a carport. One comparable has a partial unfinished basement. The dwellings range in size from 1,328 to 1,648 square feet of living area. Comparables 2 and 3 sold in June 2011 and August 2011 for sale prices of \$48,000 and \$60,000 or \$36.14 and \$37.31 square foot of living area including land. Based on this evidence, the board of review offered to reduce the subject's assessment to \$18,578, which reflects an estimated market value of \$55,790 or \$47.77 per square foot including land.

The appellant was notified of the board of review's proposed stipulation and given 30 days to respond if the offer was not acceptable. The appellant rejected the proposed 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 Property Tax Appeal Board further finds a reduction in the subject property's assessment is warranted.

The appellant argued the subject property was overvalued. When market value is the basis of the appeal, the value 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). The Board finds the appellant has met this burden of proof.

The appellant submitted a closing statement showing the subject property was purchased in December 2009 for \$24,000. The board of review submitted two suggested sales to support its assessment of the subject property.

The Property Tax Appeal Board finds the best evidence of the subject's fair market value in this record is the subject's December 2009 arm's-length sale price for \$24,000. The Illinois Supreme Court has defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so.

Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970). A contemporaneous sale of property between parties dealing at arm's-length is a relevant factor in determining the correctness of an assessment and may be practically conclusive on the issue of whether an assessment is reflective of market value. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill.App.3d 369 (1<sup>st</sup> Dist. 1983), People ex rel. Munson v. Morningside Heights, Inc., 45 Ill.2d 338 (1970), People ex rel. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967); and People ex rel. Rhodes v. Turk, 391 Ill. 424 (1945).

The Property Tax Appeal Board finds this record shows the appellant purchased the subject property for \$24,000 in December 2009. The Board finds this record is void of any evidence showing the subject's sale was not an arm's-length transaction. The subject's assessment reflects an estimated market value of \$73,739, which is considerably higher than its arm's-length sale price. Therefore a reduction is warranted.

The Property Tax Appeal Board gave less weight to the two suggested comparable sales submitted by the board of review. Comparables 2 and 3 sold 18 and 20 months after the January 1, 2010 assessment date. Comparable 2 is also larger in size, different design, and newer in age than the subject property. The Board gave no weight to the board of reviews comparables 1 and 4. The assessment information given did not address the market value argument raised by the appellant.

Based upon the market value as stated above, the Property Tax Appeal Board finds that a reduction is warranted. Since market value has been established, the three-year median level of assessments for St. Clair County for 2010 of 33.30% shall be applied.

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: December 21, 2012

*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.