



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

APPELLANT: Grace Grider
DOCKET NO.: 10-04373.001-R-1
PARCEL NO.: 02-35.0-420-001

The parties of record before the Property Tax Appeal Board are Grace Grider, 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: \$7,711
IMPR.: \$11,436
TOTAL: \$19,147

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single family frame dwelling that contains 1,632 square feet of living area. The dwelling was constructed in 1898 and features a partial basement and central air conditioning. The property has a 17,620 square foot site and is located in Belleville, Belleville Township, St. Clair County.

The appellant contends the subject property is overvalued based on a recent purchase price. In support of the appeal, the appellant completed Section IV indicating the subject property was purchased in August 2010 for a price of \$27,157 or \$16.64 per square foot of living area, including land. The appellant indicated the subject property was sold by Citi Mortgage, Inc., the parties to the transaction were not related and the property was sold using Coldwell Banker Brown Realtors with agent Charles Smith, Jr., after having been advertised on the open market using the Multiple Listing Service, local newspaper and the internet for an unknown period of time. The property was sold subsequent to a foreclosure action. The copy of the Closing Statement also disclosed a sales price of \$27,157 along with the payment of a real estate commission.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$19,147 which would reflect a market value of approximately \$57,441 or \$35.20 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final equalized assessment of the subject totaling \$27,860 was disclosed. The subject's assessment reflects an estimated market value of approximately \$83,664 or \$51.26 per square foot of living area, including land, utilizing the 2010 three-year median level of assessments for St. Clair County of 33.30% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code §1910.50(c)(1)).

The board of review "felt the subject is in line with several similar properties in the subject's immediate market area" and presented a grid analysis of four comparable properties, three of which include sales data. As the appellant did not allege assessment inequity, the Property Tax Appeal Board will only consider comparables #1, #3 and #4 which are responsive to the appellant's overvaluation argument.

As part of the grid analysis, it was noted that the subject property sold in August 2010 for \$27,157. The three sales comparables were located in varying subdivisions as compared to the subject property, but were reported as being from 354 to 3,226 feet from the subject. The comparables are each improved with one-story frame or masonry dwellings that were built between 1915 and 1928. The homes range in size from 1,120 to 1,277 square feet of living area. Features include a full basement, one of which has finished area, central air conditioning and two of the comparables have garages. These comparables sold between May 2007 and June 2010 for prices ranging from \$56,600 to \$115,000 or from \$46.55 to \$102.68 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 as reflected by its 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 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 a recent purchase price in August 2010. The evidence disclosed that the subject sold for a price of \$27,157 or \$16.64 per square foot of living area, including land. The information provided by the appellant indicated the sale had the elements of an arm's length transaction and the sale occurred only eight months after the assessment date at issue of January 1, 2010. The Property Tax Appeal Board finds that the board of review's responsive evidence did not specifically contest the validity of the sale. 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 (1st 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). In light of this holding, the comparable sales submitted by the board of review have been given less weight.

In addition, the Property Tax Appeal Board finds the sales presented by the board of review should be given less weight for additional reasons. Comparable #1 sold in May 2007 which was less proximate in time to the assessment date than the sale of the subject property and detracts from its reliability as of the subject's January 1, 2010 assessment date. Comparables #3 and #4 are each superior to the subject in age, exterior construction, basement size and having a garage which is not enjoyed by the subject.

Based upon an analysis of the foregoing facts and case law, the Property Tax Appeal Board finds the appellant has established by a preponderance of the evidence that the subject property is overvalued and a reduction in the subject's assessment commensurate 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.

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.