



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

APPELLANT: Vestry Boatman  
DOCKET NO.: 10-04410.001-R-1  
PARCEL NO.: 08-26.0-402-040

The parties of record before the Property Tax Appeal Board are Vestry Boatman, 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: \$5,147  
IMPR.: \$22,492  
TOTAL: \$27,639**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story dwelling that is part of a multi-family duplex of frame and masonry exterior construction. The dwelling was built in 1996 and contains 1,190 square feet of living area. Features include a crawl space foundation, central air conditioning and a one-car attached garage. The subject property is located in Bellville Township, St. Clair County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellant submitted Real Estate Transfer Declarations and limited descriptive information for three suggested comparable sales. Comparable 1 was described as a two-story dwelling and comparable 2 was described as a one-story dwelling that contain 960 and 1,200 square feet of living area, respectfully. The story height, dwelling size and features for comparable 3 were not disclosed. Comparables 1 and 2 were reported to have central air conditioning. Comparables 1 and 3 were reported to be built in 1955 and 2006. Real Estate Transfer Declarations show the comparables sold from March to July of 2011 for prices ranging from \$68,650 to \$79,000.

The appellant's evidence also revealed the subject property was purchased for \$83,000 in April 2009. The evidence indicates the subject property was advertised for sale in the open market with a Realtor and the parties to the transaction were unrelated.

The appellant also submitted the St. Clair County Board of Review's final decision regarding the subject property. The subject has an assessment of \$28,713, which reflects an estimated market value of \$86,225 when applying the 2010 three-year median level of assessment for St. Clair County of 33.30%. Based on this evidence, the appellant requested a reduction in the subject's assessment of \$22,000, which reflect an estimated market value of approximately \$66,000.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)). Therefore, the St. Clair County Board of Review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.69(a)).

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 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 (3<sup>rd</sup> 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

Initially, the Board gave no weight to the three comparable sales submitted by the appellant. Foremost, the appellant failed to provide adequate descriptions of the suggested comparables for any type of meaningful comparative analysis in relation to the subject property. Additionally, the Board finds the comparables submitted by the appellant sold from 15 to 19 months subsequent to the subject's January 1, 2010 assessment date, which further detracts for the weight of this evidence.

The Board finds the best evidence of value in this record is the subject's April 2009 sale price of \$83,000, which occurred only eight months prior to the subject's January 1, 2010 assessment date. 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 there is no evidence in this record showing the subject's sale was not an arm's-length transaction. After a review of the record, the Board finds the evidence demonstrates the subject's transaction meets the fundamental elements of an arm's-length transaction. The buyer and seller were unrelated parties; there was no evidence suggesting neither party was under duress to buy or sell; and the subject property was exposed to the open market. Based on this analysis, the Board finds the subject property has a fair market value of \$83,000 as of January 1, 2010. The subject's assessment reflects an estimated market value of \$86,225, which is greater than its purchase price. The board of review did not timely submit evidence in support of the assessment of the subject property or refute the valuation evidence submitted by the appellant as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.69(a)). Since fair market value has been established, St. Clair County's 2010 three-year median level of assessment of 33.30% shall apply.

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: August 23, 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.