



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

APPELLANT: Christopher Stroot  
DOCKET NO.: 10-04471.001-R-1  
PARCEL NO.: 08-22.0-103-027

The parties of record before the Property Tax Appeal Board are Christopher Stroot, 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:** \$5,000  
**IMPR.:** \$20,308  
**TOTAL:** \$25,308

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story brick and frame apartment building that contains 3,584 square feet of building area with four rental units. The building was constructed in 1968. Features include a crawl space foundation, central air conditioning and parking lot. The building is situated on approximately 16,000 square feet of land area. The subject property is located in Belleville Township, St. Clair County, Illinois.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process as the bases of the appeal. In support of these claims, the appellant submitted a settlement statement and a Multiple Listing Service (MLS) sheet pertaining to the sale of the subject property. In addition, the appellant submitted sales and assessment information for six suggested comparables.

The appellant's documentation revealed the subject property was purchased for \$76,000 in February 2011. The evidence and testimony presented indicates the subject property was advertised

for sale in the open market with a Realtor and the parties to the transaction were unrelated.

The six comparables were described as five, two-story and one, one-story apartment buildings that were built from 1960 to 1969. The comparables contain from four to nine units. Five comparables have concrete slab and/or crawl space foundations and one comparable has a basement. Three comparables have central air conditioning. All the comparables have parking lots and one comparable has garages. The comparables were located in Swansea or Belleville from 100 feet to 9 miles from the subject. The buildings range in size from 2,992 to 7,540 square feet of building area and are situated on sites that range in size from 4,080 to 19,500 square feet of land area. The comparables sold from April 2010 to February 2011 for prices ranging from \$50,000 to \$181,000 or from \$14.14 to \$27.84 per square foot of building area including land.

The comparables had improvement assessments ranging from \$5,204 to \$43,034 or from \$1.74 to \$9.48 per square foot of building area. Land assessments ranged from \$1,218 to \$15,430. The subject property had an improvement assessment of \$34,054 or \$9.50 per square foot of building area and a land assessment of \$6,479.

The appellant testified that the subject property suffers from economic obsolescence due to its proximate location near train tracks and a water treatment plant. In addition, the appellant noted the public swimming pool located "around the corner" from the subject closed, which has a negative impact on market value. The appellant also testified that he purchased comparable 6 for \$100,000 in October 2010. However, the appellant testified this property was superior to the subject in condition due to previous renovations and it has a larger parking lot. He explained comparable 6 had previously sold in 2008 for \$91,500 and had \$25,000 in renovations, resulting in a loss to the seller of \$16,500. The appellant argued this sale represents a declining market in the subject's area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$40,533 was disclosed. The subject's assessment reflects an estimated market value of \$121,720 or \$33.96 per square foot of building area including land when applying the 2010 three-year median level of assessment for St. Clair County of 33.30%.

In support of the subject's assessment, the board of review submitted three suggested comparable properties located in close proximity along the subject's street. Two of the comparables were also used by the appellant. The comparables consist of two-story apartment buildings that were built in 1968. The comparables contain four rental units. The comparables have crawl space foundations and central air conditioning. The buildings contain 3,584 square feet of building area and are

situated on sites that range in size from 10,890 to 15,681 square feet of land area. Comparables 2 sold in October 2010 for \$100,000 or \$27.90 per square foot of building area including land.

The comparables had improvement assessments ranging from \$28,114 to \$34,838 or from \$7.84 to \$9.72 per square foot of building area. Land assessments ranged from \$4,417 to \$6,479. The subject property had an improvement assessment of \$34,054 or \$9.50 per square foot of building area and a land assessment of \$6,479.

Based on this evidence, the board of review proposed to reduce the subject assessment to \$33,333, which reflects an estimated market value of approximately \$100,000. The appellant rejected the proposed assessment amount.

After hearing the testimony 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.

The Board finds the best evidence of market value in this record is the subject's February 2011 sale price of \$76,000. 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 there is no credible evidence contained in this record showing the subject's sale was not an arm's-length transaction. After hearing the testimony and a review of the evidence, 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 \$76,000 as of January 1, 2010. The subject's assessment reflects an estimated market value of \$121,720, which is greater than its arm's-length sale price. Since fair market value has been established, St. Clair County's 2010 three-year median level of assessment of 33.30% shall apply.

The Board further finds the subject arm's-length sale price is supported by the most similar comparable sales contained in this record. The Board gave less weight to comparables 1 through 4 submitted by the appellant. All the comparables are located a considerable distance from the subject and comparables 3 and 4 are dissimilar when compared to the subject in building size, features and/or story height. The Board finds the two remaining comparables are most similar when compared to the subject in location, size, design and features. These properties sold in October 2010 and February 2011 for prices of \$64,900 and \$100,000 or \$18.70 and \$27.84 per square foot of building area including land. The Board finds the subject's sale price of \$76,000 or \$21.21 per square foot of building area is supported by the two most similar comparable sales contained in the record. In addition, the Board finds the two most similar sales further demonstrate the subject's estimated market as reflected by its assessment of \$121,720 or \$33.96 per square foot of building area including land is excessive.

The appellant also argued unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction.

The Board finds the parties submitted a total of seven suggested assessment comparables to support their respective positions regarding whether the subject property was uniformly assessed. After considering the assessment reduction granted based on the appellant's overvaluation claim, the Board finds the subject property is uniformly assessed and no further reduction in the subject's improvement assessment is warranted based on the principals of uniformity.

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.