



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

APPELLANT: Jeffrey Clouse
DOCKET NO.: 10-04475.001-R-1
PARCEL NO.: 08-07.0-404-023

The parties of record before the Property Tax Appeal Board are Jeffrey Clouse, 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: \$14,674
IMPR.: \$43,713
TOTAL: \$58,387

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single family dwelling of brick construction with 2,427 square feet of living area. The dwelling was constructed in 1955. Features of the home include a partial basement, central air conditioning, two fireplaces and a two-car attached garage. The property has a 26,679 square foot site and is located in Belleville, Belleville Township, St. Clair County.

The appellant claims overvaluation as the basis of the appeal. In support of this argument the appellant indicated he purchased the subject property in April 2011 for a price of \$95,825. He stated on the appeal form the parties were not related, the property was advertised on the open market, the property was marketed with a Realtor and the property was the subject of a foreclosure. The appellant also provided a copy of the closing statement associated with the sale stating the contract sales price was \$95,825. To further support the overvaluation argument the appellant submitted an appraisal estimating the subject property had a market value of \$100,000 as of March 17, 2011.

The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of

the notice of a township equalization factor issued by the board of review increasing the subject's assessment from \$58,387 to \$60,594.

Based on this record the appellant requested the subject's assessment be reduced to \$33,334, which reflects the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's 2010 equalized assessment of \$60,594 was disclosed. The subject's assessment reflects a market value of \$181,963 when applying the 2010 three year average median level of assessments for St. Clair County of 33.30%. After reviewing the appellant's evidence, the board of review agreed to reduce the subject's assessment by the amount of increase caused by the application of the equalization factor.

The appellant was notified of the board of review proposal and rejected the offer.

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. Based upon the evidence submitted, the Board finds that a reduction in the subject's assessment is supported.

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 (3rd 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)). A contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). 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 value in this record was submitted by the appellant disclosing an April 2011 purchase price of \$95,825 and appraisal with an estimate of market value of \$100,000 as of March 17, 2011. Both the purchase price and appraised value are below the market value reflected by the assessment. However, the record indicates that the appellant appealed the assessment directly to the Property Tax Appeal Board following the receipt of the notice of the application of a township equalization factor issued by the board of review. Due to the fact the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax

Appeal Board may grant is limited. Section 1910.60(a) of the Official Rules of the Property Tax Appeal Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the increase caused by the application of the township equalization factor. 86 Ill.Admin.Code §1910.60(a).

Additionally, section 16-180 of the Property Tax Code (35 ILCS 200/16-180) provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor.

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill.App.3d 745, 753 (4th Dist. 1999). Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is supported. However, the reduction is limited to the increase in the assessment caused by the application of the equalization factor.

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: November 30, 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.