



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

APPELLANT: Robert Rowan
DOCKET NO.: 10-04500.001-R-1
PARCEL NO.: 08-21.0-411-4009

The parties of record before the Property Tax Appeal Board are Robert Rowan, 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: \$600
IMPR.: \$0
TOTAL: \$600

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a vacant parcel located in Belleville, Belleville Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal of the subject property prepared by Cynthia L. Downen, a State of Illinois Associate Real Estate Appraiser, and reviewed by Scott M. Tade, a State of Illinois Certified General Real Estate Appraiser. The appraiser estimated the market value of the subject property as of January 1, 2010.

The appraiser described the subject property as measuring 34.5 feet by 135 feet for a total area of 4,657.50 feet. The appraiser stated in the report the subject property is located in a flood zone. She explained in the report that most of the homes on the subject's street were bought out by FEMA with the homes being razed and left as vacant ground.

In estimating the market value of the subject property the appraiser developed the sales comparison approach using three comparable sales, one of which was improved and two were vacant. The comparables sold from February 2007 to February 2010 for prices ranging from \$22,000 to \$140,000. The appraiser made a

negative adjustment to comparable #1 for the improvements and a negative adjustment to each of the comparables for size. The appraiser estimated the comparables had adjusted prices ranging from \$1,550 to \$2,100. Based on these sales the appraiser estimated the subject property had a market value of \$1,800 as of January 1, 2010.

Based on this evidence the appellant requested the subject's assessment be reduced to \$600.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$2,283 was disclosed. The subject's assessment reflects a market value of \$6,856 using the 2010 three year average median level of assessments for St. Clair County of 33.30%.

In support of the subject's assessment the board of review provided descriptions and assessment information on four comparables. Each comparable is a vacant lot located from approximately 330 to 525 feet from the subject property. The comparables ranged in size from 3,895 to 7,811 square feet of land area and had assessments ranging from \$2,964 to \$4,994 or for \$.64 and \$.76 per square foot of land area. The board of review described the subject property as having 5,370 square feet of land area with a land assessment of \$2,283 or approximately \$.43 per square foot of land area. The board of review was of the opinion the subject's assessment was in line with similar lots in the subject's immediate market area.

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 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)). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

In support of the overvaluation argument the appellant submitted an appraisal estimating the subject property had a market value of \$1,800 as of January 1, 2010. The appraised value is less than the market value reflected by the assessment. The Property Tax Appeal Board finds the board of review submitted no market data in support of the subject's assessment or to refute the market value conclusion contained in the appellant's appraisal. The Property Tax Appeal Board finds the equity comparables

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submitted by the board of review does not address the appellant's overvaluation argument.

Based on this record the Property Tax Appeal Board finds a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

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

Frank J. Huff

Member

Mark Morris

Member

JR

Member

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: May 24, 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.