



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

APPELLANT: John Benson
DOCKET NO.: 10-04503.001-R-1
PARCEL NO.: 18-35.0-100-016

The parties of record before the Property Tax Appeal Board are John Benson, 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: \$11,746
IMPR.: \$71,062
TOTAL: \$82,808

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single family dwelling of brick exterior construction that contains approximately 1,853 square feet of living area. The dwelling was built in 2004. Features of the home include a full basement that is partially finished, central air conditioning, a fireplace and a two-car attached garage. The property also has an outbuilding. The property has a 5.14 acre site and is located in New Athens, New Athens Township, St. Clair County.

The appellant contends overvaluation with respect to the assessment for the 2010 tax year as the basis of the appeal. In support of this argument the appellant submitted an appraisal prepared by real estate appraiser Tabitha M. Amann estimating the subject property had a market value of \$225,000 as of August 30, 2011. The property rights appraised was the fee simple interest and was prepared for a refinance transaction. The client was identified as First County Bank of Belleville, Illinois. The appraiser developed the sales comparison approach to value using three comparable sales improved with one-story dwellings that ranged in size from 1,550 to 1,850 square feet of living area. The dwellings ranged in age from 4 to 9 years old and were located from 9.50 miles to 9.75 miles from the subject property. Each comparable had a full basement with two being partially

finished, central air conditioning and a two-car attached garage. Two comparables each had one fireplace. The sales occurred from February 2011 to June 2011 for prices ranging from \$178,900 to \$200,000 or from \$102.65 to \$115.42 per square foot of living area. The appraiser made adjustments to the comparables for differences from the subject property and arrived at adjusted prices ranging from \$210,852 to \$230,860. Based on these sales the appraiser estimated the subject property had a market value of \$225,000.

The evidence further revealed the appellant did not file a complaint with the board of review but filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of the application of a township equalization factor of 1.0268 increasing the subject's assessment from \$82,808 to \$85,027.

Based on this record the appellant requested the subject's assessment be reduced to \$75,000 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$85,027, which reflects a market value of \$255,336 or \$137.80 per square foot of living area, including land, using the 2010 three year average median level of assessments for St. Clair County of 33.30%. In support of the assessment the board of review submitted information on four comparables improved with one-story dwellings of masonry or a combination of masonry and frame construction that ranged in size from 1,312 to 2,324 square feet of living area. The dwellings were built from 1996 to 2005. Two comparables had basements, each comparable had central air conditioning, each had a two-car attached garage and two comparables had pole frame buildings. The comparables had improvement assessments ranging from \$59,173 to \$95,560 or from \$30.98 to \$45.64 per square foot of living area. The subject has an improvement assessment of \$73,261 or \$39.54 per square foot of living area. Three comparables sold from June 2008 to February 2010 for prices ranging from \$214,000 to \$270,000 or from \$92.08 to \$205.79 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of 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.

The Board finds the best evidence of market value in the record was the appraisal of the subject property estimating the property had a market value of \$225,000 or \$121.42 per square foot of

living area, including land, as of August 30, 2011. The Board recognizes that the effective date of the appraisal is 20 months after the January 1, 2010 assessment date at issue. However, the conclusion of value is supported by board of review comparables #3 and #4 which sold in September 2008 and February 2010 for prices of \$214,000 and \$245,000 or for \$92.08 and \$117.00 per square foot of living area, including land.

The Board further finds the record indicates that the appellant appealed the assessment directly to the Property Tax Appeal Board based on notice of an equalization factor increasing the subject's assessment from \$82,808 to \$85,027. 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: April 19, 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.