



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

APPELLANT: Robert Rowan  
DOCKET NO.: 10-04507.001-R-1  
PARCEL NO.: 08-27.0-129-021

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:** \$5,643  
**IMPR.:** \$5,830  
**TOTAL:** \$11,473

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 6,500 square feet of land improved with a 153-year old, 1.5-story single-family dwelling containing 1,308 square feet of living area.

The appellant contends that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal.

In support of the market value argument, the appellant submitted an appraisal estimating the subject property had a market value of \$18,400 as of January 1, 2010. The appraiser developed the sales comparison approach to value to estimate a value for the subject. The appraiser calculated the subject's improvement size at 960 square feet of living area but she did not submit a building sketch to support the estimated size. She did attach the subject's property record card to the appraisal. The drawing and calculations on the property record card support the assessor's and board of review's estimate of 1,308 square feet of living area.

The appraiser utilized three comparable sales are improved with 1.5 story single-family dwellings that range in age from 64 to 109 years old. The comparable sales range in size from 1,069 to 1,132 square feet of living area. The comparables sold from July 2009 through November 2009 for prices that ranged from \$26,000 to \$38,500, or from \$22.97 to \$34.81 per square foot of living area, land included. After making adjustments to the properties, the appraiser estimated the subject's market value to be \$18,400 as of January 1, 2010.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$24,015 was disclosed. The subject's assessment reflects a market value of \$72,117 or \$55.14 per square foot using the three-year median level of assessment for St. Clair County property as determined by the Illinois Department of Revenue of 33.30% for 2010.

The board of review submitted a total of two comparable sales and four equity comparables. The comparable sales were improved with either a one-story or a 1.5-story single-family dwellings. They were 162 years old and 133 years old respectively. Living area was 887 square feet and 1,008 square feet. The properties sold in April and July 2010 for prices of \$39,000 and \$45,000 or \$43.97 and \$44.64 per square foot of living area, land included.

The four equity comparables submitted by the board of review have improvement assessments from \$10.49 to \$19.42 per square foot of living area. Using the square footage of 1,308 square feet, the subject's improvement assessment is \$14.05 per square foot of living area. As a result of its analysis, the board of review requested confirmation of the subject's assessment.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

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); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code Sec. 1910.65(c). Having considered the evidence presented, the Property Tax Appeal Board finds that the evidence indicates a reduction is warranted.

The parties to the appeal presented a total of five suggested comparable sales for the Board's consideration. The comparables sold for prices ranging from \$26,000 to \$45,000 or from \$22.97 to \$44.64 per square of living area, land included. The appellant also presented an appraisal that utilized three sales and concluded an estimated value for the subject of \$18,400 or \$14.07

per square foot living area, land included. The Property Tax Appeal gave diminished weight to the value conclusion presented by the appraiser. In making comparisons to the subject, the appraiser made gross adjustments to the comparables sales prices ranging from 49.74% to 57.69%. The Board finds the amounts of adjustments call into the question the comparability of the sales properties to the subject property. In addition, the appraiser's adjustments and final value conclusion for the subject are based upon her estimate of the subject's size of 960 square feet. The Board finds there is no support in the record for this finding and concludes the best indication of the subject's size is found in the subject's property record card submitted by both the appellant and the board of review which indicates the subject contains 1,308 square feet of living area.

In conclusion, the Property Tax Appeal Board finds the sales data included in the record show the properties sold for prices ranging from \$26,000 to \$45,000, or from \$22.97 to \$44.64 per square of living area, land included. The subject's assessment reflects a market value of \$72,118 or \$55.14 per square foot of living area which is higher than the sales in this record. The Board finds the comparable sales submitted by both parties lend support to the appellant's claim that the subject is overvalued. Therefore, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is excessive and a reduction is warranted.

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

*[Signature]*

Member

*[Signature]*

Member

*[Signature]*

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.