



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

APPELLANT: Roger Mattea  
DOCKET NO.: 10-04596.001-R-1 through 10-04596.003-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Roger Mattea, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
10-04596.001-R-1	02-36.0-204-001	325	0	\$325
10-04596.002-R-1	02-36.0-204-002	325	0	\$325
10-04596.003-R-1	02-36.0-204-003	325	0	\$325

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of three vacant lots 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 asserted he sold the lots in January 2011 for a total price of \$2,900. The appellant indicated on Section IV of the appeal form the lots were sold on a contract for deed, the parties to the transaction were not related and the property was advertised for sale for 2 months on the internet. The appellant also submitted a copy of a Real Estate Contract - Bond for Deed dated January 5, 2011. The contract identified the subject property and recited the terms. The buyers were identified as David M. and Tammy J. Toms of Syracuse, New York. Based on this evidence the appellant requested the assessment of each parcel be reduced to \$325 to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" wherein the assessments of the parcels under appeal of \$1,291, \$1,445 and \$1,444, respectively, were disclosed. The combined assessments of the parcels reflect a market value of

\$12,541 using the 2010 three year average median level of assessments for St. Clair County of 33.30%. The board of review submitted information on four equity comparables as support for the assessments. The comparables had assessments ranging from \$1,891 to \$4,094 or from \$.12 to \$.28 per square foot of land area. The subject parcels had land assessments of \$.13 per square foot of land area. Based on this evidence the board of review argued the land assessments of the subject parcels was in line with similar vacant lots and requested confirmation of the assessments.

After reviewing the record and considering the evidence the 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 (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)). 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 appellant presented evidence the subject parcels were sold in January 2011 for a total price of \$2,900. The purchase price is below the market value reflected in the assessments. The record indicated the parties to the transaction were not related and the property was advertised using the internet. The board of review submitted no evidence to refute the arm's length nature of the sale or to challenge the contention that the price is reflective of market value. The board of review submitted equity comparables; however, assessment inequity was not the basis of the appeal. Therefore, the Property Tax Appeal Board gives the evidence submitted by the board of review no weight.

Based on this record the Board finds a reduction in the assessment of the subject parcels 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.

*Ronald R. Cuit*

Chairman

*Frank J. Huff*

Member

Member

*Mario Morris*

Member

*JR*

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.