



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

APPELLANT: Clark Thomas
DOCKET NO.: 10-04598.001-R-1
PARCEL NO.: 08-22.0-217-025

The parties of record before the Property Tax Appeal Board are Clark Thomas, the appellant, and the St. Clair County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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: \$3,349
IMPR.: \$34,239
TOTAL: \$37,588

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story duplex of masonry construction with 2,176 square feet of living area. The building was constructed in 1925. The subject has a basement and central air conditioning. The property is located in St. Clair County.

The appellant claims overvaluation as the basis of the appeal. In support of this argument the appellant indicated the property was purchased in July 2011 for a price of \$60,000. The appellant indicated the parties to the transaction were not related; however, he also indicated the property was not advertised for sale. The appellant also submitted a copy of the closing statement indicating the buyer was Kirby Holding Group, LLC. 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 assessment from \$36,219 to \$37,588.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$37,588 was disclosed. The subject's assessment reflects a market value of \$112,877 or \$51.87 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, two of which sold. The comparables were improved with two-story duplexes of masonry or frame construction that ranged in size from 1,584 to 2,176 square feet of building area. The buildings were constructed from 1867 to 1925. Each comparable had a basement and central air conditioning. Two comparables had garages. The comparables had improvement assessments ranging from \$12,309 to \$38,775 or from \$5.66 to \$19.79 per square foot of living area. The subject has an improvement assessment of \$34,239 or \$15.73 per square foot of living area. Comparables #1 and #2 sold in May and March 2011 for prices of \$55,000 and \$112,500 or for \$25.28 and \$51.70 per square foot of living area, land included, respectively.

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 not warranted.

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 not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the appellant failed to provide any evidence to demonstrate the property was exposed to the open market for a reasonable period of time prior to the purchase. Due to the fact the property was not exposed on the open market, the Board finds one of the critical elements to demonstrate the sale was an arm's length transaction was not met. The appellant provided no copy of the Illinois Real Estate Transfer Declaration (PTAX-203) or any other evidence that would provide information about the circumstances surrounding the purported sale that may have demonstrated the sale had the elements of an arm's length transaction. The only documentation provided by the appellant was a copy was a settlement statement listing Kirby Holding Group, LLC as the purchaser. The settlement statement does not list the appellant as the purchaser.

The Board further finds the board of review submitted sufficient evidence to support the subject's assessment.

Based on this record the Board finds a reduction in the assessment is not 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

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.