



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

APPELLANT: Irina Polansky
DOCKET NO.: 10-04645.001-R-1
PARCEL NO.: 09-30.0-102-028

The parties of record before the Property Tax Appeal Board are Irina Polansky, 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: \$11,382
IMPR.: \$45,450
TOTAL: \$56,832

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single family dwelling with 1,408 square feet of above grade living area. The dwelling is of frame and brick construction and was built in 2002. Features of the home include a full basement that is partially finished with 604 square feet of living area, central air conditioning, one fireplace and a two-car attached garage. The property has a 5,662 square foot site and is located in Belleville, Belleville Township, St. Clair County.

The appellant is challenging the assessment of the subject property for the 2010 tax year based on assessment inequity and comparable sales. The property is an owner occupied residence. The appellant filed the appeal pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) within 30-days of the Property Tax Appeal Board decision issued for the 2009 tax year on November 18, 2011, under Docket Number 09-05650.001-R-1 reducing the assessment to \$54,762.

In support of the assessment equity argument the appellant submitted information on three comparable properties located within one block of the subject property. The comparables were described as being improved with two 1-story dwellings and one 2-story dwelling that ranged in size from 2,140 to 2,355 square

feet of living area. The dwellings ranged in age from 8 to 11 years old. Each comparable had a full basement with one identified as being finished, central air conditioning and a two-car garage. Two comparables were identified as each having one fireplace. These properties had land assessments ranging from \$11,513 to \$12,626 and improvement assessments ranging from \$16.11 to \$18.26 per square foot of living area.¹ The appellant's documentation indicated that comparable #1 was listed on the market for a price of \$129,900 or \$60.70 per square foot of living area, including land. She also provided documentation that comparable #3 recently sold for a price of \$156,000.

The appellant also provided information on five properties that were either listings or had sold. The appellant provided minimal descriptions with respect to the comparables. Comparables #1 through #3 are two-story dwellings, comparable #4 is a one-story dwelling and there is no description provided for comparable #5. Comparables #1 through #4 ranged in size from 1,745 to 2,290 square feet of living area and were built from 2000 to 2003. Comparables #2 and #3 were reported to have sold for prices of \$134,900 and \$140,000 or for \$59.96 and \$80.23 per square foot of living area, land included, respectively. Comparable #2 sold in September 2011 while the date of sale for comparable #3 was not provided. Comparables #1 and #4 were listed for sale at prices of \$145,900 and \$139,900 or for \$76.77 and \$61.09 per square foot of living area, land included, respectively. Sale #5 sold in February 2011 for a price of \$128,000.

Based on this evidence the appellant requested the subject's assessment be reduced to \$47,296.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the final assessment of the subject property totalling \$57,557. The subject's assessment reflects a market value of \$172,844 or \$122.76 per square foot of living area, including land. The subject has an improvement assessment of \$32.79 per square foot of living area and a land assessment of \$11,382 or \$2.01 per square foot of land area. The board of review evidence indicated that a township equalization factor of 1.0378 was applied in 2010.

In support of the assessment the board of review provided four comparables improved with one-story dwellings of frame or frame and brick construction that ranged in size from 1,066 to 1,304 square feet of living area. The dwellings were built from 1999 to 2003. Each comparable had a full basement that was partially finished, central air conditioning, and a two-car attached garage ranging in size from 400 to 480 square feet of building area. These properties had improvement assessments that ranged from

¹ The appellant's calculations in Section V were based on the total assessment divided by the living area. The appellant also combined the above grade and below grade living area in describing the subject property. In analyzing the subject property the Board will base its calculations on the subject's above grade living area.

\$34,479 to \$42,461 or from \$30.07 to \$32.56 per square foot of living area. These same comparables had land assessments ranging from \$12,626 to \$15,860 or from \$1.92 to \$2.23 per square foot of land area. Board of review comparable #3 is the same property as appellant's equity comparable #1. The board of review requested confirmation of the subject's assessment.

In rebuttal the appellant asserted that the market values reflected by the assessments of each of the board of review comparables had decreased from 2009 to 2011. However, the subject's assessment reflects a greater market value than in 2009.

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 Board finds, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), that the assessment as established by the decision issued by the Property Tax Appeal Board for the 2009 tax year should be carried forward to the 2010 tax year subject to the township equalization factor applied for the 2010 tax year assessments. 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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2009 tax year. The record further indicates that the subject property is an owner occupied dwelling. Additionally, there was no showing that tax years 2009 and 2010 are not within the same general assessment period for St. Clair County. The record contains no evidence that the subject property sold subsequent to the Board's decision for the 2009 tax year establishing a different fair cash value from which the Board's decision was based. Furthermore, there was no evidence that the decision of the Property Tax Appeal Board for the 2009 tax year was reversed or modified upon review. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's decision for the prior tax year plus the application of an equalization factor of 1.0378.

The Board finds the reduced assessment as the result of the findings herein is supported by the comparables submitted by the board of review, which includes appellant's equity comparable #1.

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.