



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

APPELLANT: Edward Zacharski
DOCKET NO.: 10-04734.001-R-1
PARCEL NO.: 08-01.0-204-011

The parties of record before the Property Tax Appeal Board are Edward Zacharski, 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: \$19,710
IMPR.: \$41,350
TOTAL: \$61,060

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single family dwelling of frame and brick construction that contains 1,836 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full unfinished basement, central air conditioning and a two-car attached garage. The property has an 18,768 square foot site and is located in Belleville, St. Clair Township, St. Clair County.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the 2009 tax year under Docket Number 09-05411.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$61,958 based on the evidence submitted by the parties.

In this appeal for the 2010 tax year the appellant contends overvaluation based on comparable sales. In support of this argument the appellant submitted information on four comparables to demonstrate the subject was being overvalued. The comparables were improved with one-story dwellings that ranged in size from 1,618 to 1,932 square feet of living area. The dwellings were built from 1997 to 2002 and had similar features as the subject property. The comparables sold from September 2010 to February

2011 for prices ranging from \$124,000 to \$196,000 or from \$74.07 to \$104.53 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$53,825, which would reflect a market value of approximately \$161,490 or \$87.96 per square foot of living area, including land, when applying the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$72,927 was disclosed. The board of review submitted descriptions and assessment information on three comparables in support of its contention of the correct assessment. Board of review comparable #3 was improved with a one-story dwelling of frame and brick construction that had 1,664 square feet of living area. This dwelling was built in 2003 and had similar features as the subject property. This property sold in April 2010 for a price of \$190,000 or \$114.18 per square foot of living area, including land. The board of review further indicated on its "Notes on Appeal" a township equalization factor of .9855 was applied in 2010. Based on this evidence the board of review proposed to stipulate to a reduced assessment of \$58,528.

The appellant was informed of the board of review's proposed assessment and rejected the offer.

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. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the assessment as established by decision for the 2009 tax year should be carried forward to the 2010 tax year subject only to equalization.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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.

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. In the absence of evidence otherwise and pursuant to section 1910.90(i) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code 1910.90(i)), the Board takes

notice tax years 2007 through 2010 are within the same general assessment period for St. Clair County. (See 35 ILCS 200/9-215). The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision for the 2009 tax year or that the decision 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 prior year's decision plus the application of the township equalization factor of .9855, which results in a revised total assessment of \$61,060. This revised assessment reflects a total market value of approximately \$183,200 or \$99.78 per square foot of living area, including land, when applying the statutory level of assessments. The Board finds this revised assessment reflects a market value within the range established by the five comparable sales in the record submitted by both parties.

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

Marko M. Louie

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: January 31, 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.