



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

APPELLANT: William Carron  
DOCKET NO.: 11-05516.001-R-1  
PARCEL NO.: 07-02.0-104-009

The parties of record before the Property Tax Appeal Board are William Carron, 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:** \$ 13,163  
**IMPR.:** \$ 38,682  
**TOTAL:** \$ 51,845

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the St. Clair County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a two-story with a part one story style dwelling of brick and frame construction with 3,368 square feet of living area. The dwelling was constructed in 1972. Features of the home include a finished basement, central

air conditioning and a 575 square foot attached garage. The property has 20,100 square feet of land area. The subject property is located Stookey Township, St. Clair County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellant submitted an unsigned settlement statement indicating the subject property was purchased in December 2011 for \$130,000 or \$38.60 per square foot of living area including land. The appellant completed Section IV of the residential appeal petition. The appeal petition depicts the seller was Deutsche Bank National Trust; the sale was not between family or related corporations; the property sold through a Realtor; the property was advertised or sale through the Multiple Listing Service for one month; and property sold in settlement of a foreclosure. The appellant did not submit a copy of the subject's Multiple Listing Service sheet for review. Based on this evidence, the appellant requested a reduction in the subject's assessed valuation.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,845. The subject's assessment reflects an estimated market value of \$154,807 or \$45.96 per square foot of living area including land when applying the 2011 three-year average median level of assessment for St. Clair County of 33.49% as determined by the Illinois Department of Revenue.

With respect to the evidence submitted by the appellant, the board of review argued the subject's sale was transferred through a special warranty deed and was purchased from a bank that acquired the property through a foreclosure. The board of review argued the subject's sale was not qualified.

In support of the subject's assessment, the board of review submitted three comparable sales with varying degrees of similarity and dissimilarity when compared to the subject. They sold from November 2009 to November 2011 for prices ranging from \$170,000 to \$238,000 or from \$62.82 to \$125.31 per square foot of living area including land. Based on this evidence, the board requested confirmation of the subject's assessment.

#### **Conclusion of Law**

The appellants contend 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. 86 Ill.Admin.Code §1910.63(e). 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 has not met this burden of proof and no reduction in the subject's assessment is warranted.

The Board finds the preponderance of the most credible market value evidence contained in this record demonstrates the subject property assessed valuation as determined by the board of review is supported. The Board finds the subject's December 2011 sale price of \$130,000 or \$38.60 per square foot of living is not supported by the similar comparable sales contained in the record. The Board finds comparables #2 and #3 submitted by the board of review are similar to the subject in location, design, age and some features. The Board finds the subject property is superior to these more similar comparables in terms of dwelling size and finished basement area. These comparables sold in July 2010 and November 2011 for prices of \$170,000 and \$238,000 or \$62.82 and \$89.27 per square foot of living area including land, which detracts from the weight of the subject's sale price of \$130,000 or \$38.60 per square foot of living area including land. The Board finds the subject's sale price is not a reliable indicator of market value as of the January 1, 2011 assessment date. The subject property sold for considerably less than other inferior properties located in the subject's immediate area. The appellant provided no evidence pertaining to the condition of the subject property at the time of sale that would warrant the subject's lower overall sale price in relation to the market. Furthermore, the appellant did not refute the board of review's contention that the subject's transaction was not qualified due its transfer through a special warranty deed and the fact the subject's sale occurred after bank foreclosure. The Board finds the subject's estimated market value of \$154,807 or \$45.96 per square foot of living area including land as reflected by its assessment is justified. The Board gave no weight to comparable #1 submitted by the board of review due to its dissimilar design and 2009 sale date in relation to the subject's January 1, 2011 assessment date.

In conclusion, the Board finds the appellant failed to demonstrate the subject property was overvalued by a preponderance of the evidence. Therefore, no reduction in the subject's assessed valuation 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.



Chairman



Member



Member



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: January 23, 2015



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.