



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

APPELLANT: Balavalle Properties  
DOCKET NO.: 12-04043.001-R-1  
PARCEL NO.: 06-21.0-410-019

The parties of record before the Property Tax Appeal Board are Balavalle Properties, 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:** \$ 2,974  
**IMPR.:** \$17,079  
**TOTAL:** \$20,053

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant 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 2012 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 one and one-half story frame dwelling containing 1,504<sup>1</sup> square feet of living area that was built in 1908. Features include a partial unfinished basement, central air conditioning, a fireplace, and a 440 square foot garage. The dwelling is situated on 6,534 square feet of land area. The subject property is located in Sugar Loaf Township, St. Clair County, Illinois

The property owners, Brian and Christine LaValle, appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted four suggested comparable properties located in close proximity to the subject. The comparables had varying degrees of similarity when compared to the subject. The comparables sold from February 2012 to March 2013 for prices ranging from \$25,800 to \$39,700 or from \$30.84 to \$36.42 per square foot of living area including land.

The evidence also disclosed the subject property was purchased in September 2007 for \$62,000.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" (BORNOA). The BORNOA disclosed in incorrect assessment for the subject property of \$91,313. The final decision issued by the board of review (see appellant's evidence) shows the subject property had a final equalized assessment of \$25,851. The subject's assessment reflects an estimated market value of \$77,259 or \$51.37 per square foot of living area including land when applying St. Clair County's 2012 three-year average median level of assessment of 33.46% as determined by the Illinois Department of Revenue.

In support of the subject's assessment the board of review submitted information on three comparable properties located in close proximity to the subject. The comparables had varying degrees of similarity when compared to the subject. The comparables sold from February 2010 to May 2011 for prices ranging from \$69,500 to \$115,000 or from \$49.38 to \$106.48 per square foot of living area including land. Based on this

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<sup>1</sup> The appellant's claim the subject dwelling contains 1,003 square feet of living area because the ½ story section cannot be used for a bedroom. After reviewing the subject's property record card, the Board finds the subject dwelling contains 1,504 square feet of living area.

evidence, the board of review requested confirmation of the subject's assessment.

**Conclusion of Law**

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. 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 met this burden of proof. Therefore, a reduction in the subject's assessment is warranted.

The parties submitted seven suggested comparables for the Board's consideration. The Board gave less weight to comparables #1 through #3 submitted by the appellant due to their smaller dwelling size when compared to the subject. The Board also gave less weight to comparables #1 and #2 submitted by the board of review. These comparables sold in 2010, which are less reliable indicators of market value as of the subject's January 1, 2012 assessment date. The Board finds comparable #4 submitted by the appellant and comparable #3 submitted by the board of review are more similar when compared to the subject in location, age, size, style and features. These comparables sold for prices of \$39,700 and \$80,000 or \$32.25 and \$49.38 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$77,259 or \$51.37 per square foot of living area including land, which is higher than the two most similar comparables on a per square foot basis. After considering any necessary adjustments to the comparables for any differences to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, a reduction in the subject's assessed valuation is justified.

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.

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Chairman



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Member



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Member

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Member



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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 24, 2015



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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.