



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

APPELLANT: Balavalle Properties  
DOCKET NO.: 12-04044.001-R-1  
PARCEL NO.: 06-28.0-200-008

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:** \$ 2,703  
**IMPR.:** \$11,981  
**TOTAL:** \$14,684

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-story frame dwelling containing 1,150 square feet of living area that was built in 1913. Features include a crawl space foundation, central air conditioning, and a detached one car garage. The dwelling is

situated on 6,098 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 April 2013 for prices ranging from \$30,300 to \$39,700 or from \$25.25 to \$36.42 per square foot of living area including land.

The evidence also disclosed the subject property was purchased in September 2008 for \$64,500.

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" disclosing the subject's final equalized assessment of \$19,304. The subject's assessment reflects an estimated market value of \$57,693 or \$50.17 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 April 2012 for prices ranging from \$89,250 to \$113,000 or from \$40.42 to \$65.79 per square foot of living area including land. Based on this 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.

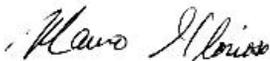
The parties submitted seven suggested comparables for the Board's consideration. The Board gave less weight to comparables #2 and #3 submitted by the appellant. Comparable #2 has a superior unfinished basement and is smaller in dwelling size than the subject. Comparable #3 is a dissimilar one and one-half story dwelling and has a superior unfinished basement, unlike the subject. The Board also gave less weight to all the comparables submitted by the board of review due to their newer age and larger dwelling size when compared to the subject. Additionally, comparables #1 and #2 sold in 2010, which are less reliable indicators of market value as of the subject's January 1, 2012 assessment date. The Board finds comparables #1 and #4 submitted by the appellant are more similar when compared to the subject in location, age, size, style and features. These comparables sold for prices of \$35,000 and \$39,700 or \$25.25 and \$32.25 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$57,693 or \$50.17 per square foot of living area including land, which is higher than the two most similar comparables contained in this record. 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 warranted commensurate with the appellant's request.

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.