



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

APPELLANT: Robert Crain  
DOCKET NO.: 12-04076.001-R-1  
PARCEL NO.: 04-18.0-404-003

The parties of record before the Property Tax Appeal Board are Robert Crain, 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:** \$ 20,250  
**IMPR.:** \$ 66,410  
**TOTAL:** \$ 86,660

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 two-story frame and brick dwelling with 2,820<sup>1</sup> square feet of living area that was built in 1995. Features include an unfinished basement, central air conditioning, a fireplace and a 759 square foot attached garage. The subject property has a 25,700 square foot lot, but the back yard is split in two sections by a creek. The subject property is located in O'Fallon Township, St. Clair County.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject property was overvalued. In support of this argument, the appellant submitted four suggested comparable sales and a letter addressing the appeal.

The comparables consist of a one-story style dwelling and three, two-story style dwelling of brick and frame exterior construction that were built from 1995 to 1998. The appellant described the comparables as ranging in size from 2,040 to 2,400 square feet of living area. Features are reported to include finished basements, central air conditioning, one or two fireplaces and two, two and one-half or three car garages. The comparables are reported to have lots that range in size from 16,800 to 32,100 square feet of land area. The comparables sold from September 2010 to July 2012 for prices ranging from \$175,000 to \$234,500 or from \$79.55 to \$114.95 per square foot of living area including land.

In his letter, the appellant argued that due to the topography of the subject's lot, approximately ½ of lot is not "usable" as it acts as a drainage easement for the entire subdivision. The appellant explained that there is a 25 foot wide creek with steep banking that bisects the subject's back yard, rendering 50% of the lot unusable and un-accessible from the homeowner's side. The appellant also explained this area of the lot typically floods three or four times each year.

Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final land assessment of \$94,276 was disclosed. The subject's assessment reflects an estimated market value of \$281,757 or \$99.91 per square foot of living

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<sup>1</sup> The appellant's evidence depicts the subject dwelling as containing 2,550 square feet of living area, but the appellant did not submit any credible independent evidence to support this dwelling size. After reviewing the subject's property record card, the Board finds the subject dwelling has 2,820 square feet of living area.

area including land when applying the 2012 three-year average median level of assessment for St. Clair County of 33.46% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1).

In support of the subject's assessment, the board of review submitted a revised corrected grid of the comparable sales submitted by the appellant and three additional comparable sales.

The board of review's evidence indicates the appellant used incorrect land sizes, dwelling sizes, finished basement areas and the wrong sale price for one comparable. In summary, the comparables have lots that range in size from 11,761 to 31,798 square feet of land area; the dwelling range in size from 1,989 to 2,126 square feet of living area and only one comparable has a finished basement. The comparables sold from June 2010 to July 2012 for prices ranging from \$175,000 to \$235,500 or from \$87.98 to \$114.93 per square foot of living area including land. The three additional comparable sales submitted by the board of review consist of a one and one-half story or two-story style dwellings of brick and frame exterior construction that were built from 1997 to 1999. The dwellings range in size from 2,072 to 2,678 square feet of living area. Two comparables have unfinished basements and one comparable has a finished basement. Other features include central air conditioning, one fireplace and garages that range in size from 483 to 713 square feet of building area. The comparables have lots that range in size from 12,197 to 14,810 square feet of land area. The comparables sold from January 2011 to July 2012 for prices ranging from \$219,500 to \$248,750 or from \$92.89 to \$105.94 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). Based on the market evidence contained in this

record, the Board finds a reduction in the subject's land assessment is warranted.

The parties submitted seven suggested comparable sales for the Board's consideration. The appellant did not refute the revised corrected analysis of his comparables that was presented by the board of review. The Board gave less weight to the comparable sales submitted by the appellant. All the comparables are considerably smaller in dwelling size when compared to the subject; comparable #3 is a dissimilar one-story dwelling when compared to the subject; and comparable #4 sold in 2010, which is a less reliable indicator of market value as of the subject's January 1, 2012 assessment date. The Board gave less weight to comparable #2 submitted by the board of review due to its considerably smaller dwelling size when compared to the subject.

The Board finds the best indicators of the subject's market value contained in this record are comparable sales #1 and #3 submitted by the board of review. These comparable were more similar to the subject in location, design, age, and features, but were 142 and 350 square smaller in dwelling size when compared to the subject. These comparables sold for prices of \$248,000 and \$248,750 or \$92.89 and \$100.40 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$281,757 or \$99.91 per square foot of living area including land, which is higher than the the sale prices of the most similar comparables, but falls between the most similar comparable sales on per square foot basis.

As previously noted, the most similar comparable sales are somewhat smaller in dwelling size when compared to the subject. Accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. After considering any necessary adjustments to the most similar comparable sales for differences to the subject, such as dwelling size and "useable" land area<sup>2</sup>, the Board finds the subject's assessed valuation is excessive and a reduction is warranted.

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<sup>2</sup> The board of review did not address nor refute this aspect of the appellant's appeal.

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.

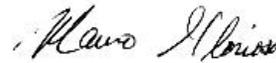
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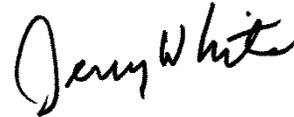
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DISSENTING: \_\_\_\_\_

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: August 21, 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.