



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

APPELLANT: David Crane
DOCKET NO.: 12-04269.001-R-1
PARCEL NO.: 04-18.0-404-001

The parties of record before the Property Tax Appeal Board are David Crane, 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: \$17,985
IMPR.: \$61,453
TOTAL: \$79,438

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 matter of this appeal consists of a residential property with 24,829 square feet of land area. The property is improved with a single-family residence. The subject is located in O'Fallon Township, St. Clair County.

The appellant submitted evidence before the Property Tax Appeal Board claiming that the subject property's land was overvalued. The subject's improvement assessment was not contested. In support of this argument, the appellant submitted an appraisal estimating the subject's land had a market value of \$45,000 or \$1.81 per square foot of land area as of April 16, 2013. The appraiser developed the sales comparison in arriving at the final value conclusion. The appraiser analyzed three land sales located from 1.78 to 3.02 miles from the subject. The comparables contain from 12,768 to 21,780 square feet of land area. The comparables sold from May 2011 to August 2012 for prices ranging from \$30,000 to \$46,900 or from \$2.15 to \$2.47 per square foot of land area. The appraiser adjusted the comparables for differences to the subject for view and site size in arriving at adjusted sales prices ranging from \$36,850 to \$48,100 or from \$2.20 to \$2.98 per square foot of land area. Based on these adjusted sale prices, the appraiser concluded the subject's land has a market value of \$45,000 or \$1.81 per square foot of land area.

The appellant further argued the subject's land assessment increased 75% from 2011 to 2012, which is inconsistent from increases/decreases since 2007 and the prices of lots currently for sale in the subject's neighborhood. The appellant indicated there were three vacant lots offered for sale that range in size from 15,266 or 15,497 square feet of land area with offering prices of \$35,000 or \$40,000. The appellant also claimed more than one-half of the subject lot is "unusable" since it drops off to a creek bed and is eroding because the city did not install a drainage pipe.

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

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final land assessment of \$85,546 was disclosed. The subject has a land assessment of \$24,093, which reflects an estimated market value of \$72,005 or \$2.90 per square foot of land area 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.

In support of the subject's assessment, the board of review submitted four suggested comparable land sales located from 2.69 to 3 miles from the subject. Two of the comparables were also utilized by the appellant's appraiser. The sites range in size

from 12,632 to 21,780 square feet of land area. The comparables sold from May 2011 to April 2012 for prices ranging from \$32,000 to \$61,000 or from \$2.53 to \$3.54 per square foot of land area.

Based on this evidence, the board of review offered to reduce the subject's land assessment to \$20,939, which reflects an estimated market value of \$62,817 or \$2.53 per square foot of land area.

The appellant was notified of this proposed assessment and given thirty (30) days to respond if the offer was not acceptable. The appellant responded to the Property Tax Appeal Board by the established deadline rejecting the proposed assessment amount.

Under rebuttal, the appellant did not believe the per square foot sale price of the comparable land sales submitted by the board provides an "apples-to-apples" comparison nor produced an accurate valuation of the subject lot. The appellant argued the comparables used by the board of review are "fully usable" for the owners desire such as lawns, gardens and sheds.

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.

First, the Board gave no weight to the appellant's claim that the subject's land assessment is excessive due to an approximate 75% increase in its land assessment from 2011 to 2012. The Board finds this argument is not a persuasive that would demonstrate the subject land assessment was not reflective of market value. The Board finds rising or falling assessments from assessment year to assessment year on a percentage basis do not indicate whether a particular property is correctly assessed. Market value evidence, such as comparable sales, together with their salient characteristics must be compared and analyzed to determine whether a particular parcel's assessment is reflective of market value.

The appellant also argued the subject land value is diminished due to the amount of "useable" land and soil erosion. The Board gave this argument little weight. The Board finds the appellant presented no objective market data to support this opinion. In fact, the appraisal submitted by the appellant does not support this claim. The appraisal report states: "**No adverse site conditions** or adverse external factors noted at the time of inspection. The rear of the property is a steep wooded ridge with a creek at the bottom. Borrowers says he battles soil erosion from his yard into the creek." In reviewing the appraisal report, the Board finds the appraiser found no diminishment of land value due to the amount of "useable" land or soil erosion that would be supportive of the appellant's opinion.

The Board gave little weight to the conclusion of value within the appellant's appraisal report. First, the Board finds the effective valuation date of the appraisal was April 16, 2013, which is over one year subsequent to the subject's January 1, 2012 assessment date. Additionally, the Board finds comparables #2 and #3 are considerably smaller in land area when compared to the subject. The Board further finds the size adjustments applied to the comparables to be suspect. The appraiser adjusted the comparables for differences to the subject in lot size from \$1,200 to \$4,350 or \$.34 or \$.35 per square foot of land area, significantly less than the raw sales data contained in the appraisal report that sold for prices ranging from \$2.15 to \$2.47 per square foot of land area. Finally, the Board finds the appellant's appraiser's final value conclusion is not supported by the comparables' adjusted sales prices. The appraiser concluded the comparables has adjusted sale prices ranging from \$36,850 to \$48,100 or from \$2.20 to \$2.98 per square foot of land area. On the other hand, the appraiser concluded the subject lot had a market value of \$45,000 or \$1.78 per square foot of land area, which is less than the adjusted comparable sales on a per square foot basis. Therefore, the Board finds the appraiser's final value conclusion is not supported.

The Board finds the best indicators of the subject's market value contained in this record is comparable sale #1 contained in the appellant's appraisal report and comparable sales #1 and #3 submitted by the board of review. One sale was common to both parties. These comparables sold for prices of \$46,900 and \$61,000 or \$2.63 and \$2.80 per square foot of land area. The subject's land assessment reflects an estimated market value of \$72,005 or \$2.90 per square foot of land area, which is

excessive in relation to the most similar land sales contained in this record. Therefore, a reduction in the subject's land assessment 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.

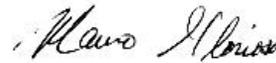
Chairman



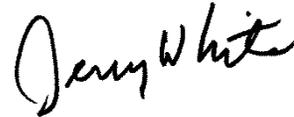
Member



Member



Member



Acting 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: August 21, 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.