



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

APPELLANT: Denise Ewart
DOCKET NO.: 11-05347.001-R-1
PARCEL NO.: 17-08.0-102-003

The parties of record before the Property Tax Appeal Board are Denise Ewart, 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: \$ 14,509
IMPR.: \$ 85,113
TOTAL: \$ 99,622

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 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 part two-story and part one-story brick and frame dwelling containing 2,986¹ square feet of living area that was built in 2005. Features include a full basement with 1,500 square feet of finished area, central air conditioning, a fireplace, and a 598 square foot attached garage. The dwelling is situated on one-acre of land. The subject property is located in Prairie Du Long Township, St. Clair County, Illinois

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted three suggested comparable properties located in close proximity to the subject. The comparables had varying degrees of similarity when compared to the subject. The comparables were listed for sale for prices of \$254,000 or \$299,000 or from \$60.61 to \$97.24 per square foot of living area including land. 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 final assessment for the subject of \$99,622. The subject's assessment reflects an estimated market value of \$297,468 or \$99.62 per square foot of living area including land when applying St. Clair County's 2011 three-year average median level of assessment of 33.49% 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 and dissimilarly when compared to the subject. The comparables sold from July 2010 to July 2011 for prices ranging from \$304,920 to \$340,000 or from \$93.76 to \$155.89 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

¹ The appellant's evidence indicates the subject dwelling has 3,900 square feet of living area. After reviewing the subject's property record card(s) submitted by both parties, the Board finds the subject dwelling contains 2,986 square feet of living area as depicted in the evidence submitted by the board of review.

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 did not meet this burden of proof. Therefore, no reduction in the subject's assessment is warranted.

The parties submitted six suggested comparables for the Board's consideration. The Board finds both parties' comparables are not particularly similar to the subject in various aspects. For example, the appellant's comparables #1 and #3 are larger in dwelling size when compared to the subject. The appellant did not disclose the age for comparable #2 and it has a considerably smaller site than the subject. The Board finds the comparables submitted by the board of review were one-story dwellings, unlike the subject's part two-story and part one-story design. Comparable #1 is smaller than the subject dwelling and comparables #2 and #3 are older in age and have larger sites when compared to the subject. Based on this record, the Board finds comparable #2 submitted by the appellant and comparables #2 and #3 submitted by the board of review are more similar when compared to the subject in terms of location, age, size, design and features. These comparables sold or were offered for sale for prices ranging from \$254,000 to \$320,000 or from \$93.76 to \$119.54 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$297,468 or \$99.62 per square foot of living area including land, which falls within the range established by the most similar comparables 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 supported by a preponderance of the evidence. Therefore, no 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.

Ronald R. Crit

Chairman

K. L. F...

Member

Richard A. ...

Member

Mark ...

Member

J.R.

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: February 20, 2015

A. ...

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.