



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

APPELLANT: James & Deborah Muir  
DOCKET NO.: 11-05506.001-R-1  
PARCEL NO.: 17-04.0-302-012

The parties of record before the Property Tax Appeal Board are James & Deborah Muir, the appellants; 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:** \$13,848  
**IMPR.:** \$36,852  
**TOTAL:** \$50,700

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 two-story frame dwelling that has 1,772 square feet of living area<sup>1</sup>. The dwelling was constructed in 2000. Features include a partial unfinished basement, central air conditioning, a fireplace and an attached 888 square foot garage. The subject property has 15,681 square feet of land area. The subject property is located in Prairie Du Long Township, St. Clair County.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted seven comparables sales. Five comparables are located in the subject's subdivision while two comparables are located in a different subdivision over one mile from the subject. The comparables had varying degrees of similarity when compared to the subject in age, dwelling size and features. Six comparables sold from February 2009 to January 2012 for prices ranging from \$150,000 to \$190,000 or from \$65.26 to \$84.36 per square foot of living area including land. One comparable was listed for sale at \$199,900 or \$82.43 per square foot of living area including land.

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

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$63,825. The subject's assessment reflects an estimated market value of \$190,579 or \$107.55 per square foot of living area including land when applying the 2011 three-year average median level of assessment for St. Clair County of 33.49%.

In support of the subject's assessment, the board of review submitted three comparable sales located in close proximity to the subject. The comparables had varying degrees of similarity when compared to the subject in design, dwelling size and features. The comparables sold from August 2009 to March 2010 for prices ranging from \$193,500 to \$240,000 or from \$84.20 to \$111.26 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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<sup>1</sup> The appellant calculated that the subject property contains 1,916 square feet of living area based on a purported blue print with some alterations. After reviewing the property record submitted by the board of review, the Board finds the subject dwelling contains 1,772 square feet of living area.

Under rebuttal, the appellants explained that due to a need of four bedrooms and a limited budget, the finish, features and style of the home was downgraded from the builder's original plans. The subject dwelling does not have vaulted ceilings or a finished basement like many of the neighboring homes. The appellants argued board of review comparables are superior to the subject in terms of dwelling size and features like finished walkout basements.

### **Conclusion of Law**

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted ten suggested comparable sales for the Board's consideration. The Board gave less weight to appellants' comparables #2, #3, #5, #6 and #7. Comparables #2 and #3 are located in a different subdivision over one mile from the subject. Comparables #3, #5, #6 and #7 are larger dwellings when compared to the subject. Comparables #2, #3, #6 and #7 have finished basements, superior to the subject. Finally, comparable #5 sold in 2009, which is a less reliable indicator of market value as of the subject's January 1, 2011 assessment date. The Board also gave less weight to the comparables submitted by the board of review. All the comparables are larger in dwelling size when compared to the subject; two comparables have finished basements; and one comparables sold in 2009, which is a less reliable indicator of market value as of the subject's January 1, 2011 assessment date.

The Board finds the best indicators of the subject's market value are the appellants' comparables #1 and #4. These comparables were more similar to the subject in location, age, design, size and features. These most similar comparables sold for prices of \$150,000 and \$165,000 or \$81.08 and \$84.36 per square foot of living area including land. The subject's assessment reflects a market value of \$190,579 or \$107.55 per square foot of living area including land, which is greater than the most similar comparable sales contained in this record. As

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a result, the Board finds a reduction in the subject's assessment 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

*Klaus Albino*

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Member

*[Signature]*

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Member

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Member

*Jerry White*

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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: July 24, 2015

*[Signature]*

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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.