



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

APPELLANT: Jacob & Stephanie Francis
DOCKET NO.: 11-05527.001-R-1
PARCEL NO.: 05-19.0-412-008

The parties of record before the Property Tax Appeal Board are Jacob & Stephanie Francis, 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: \$2,885
IMPR.: \$18,884
TOTAL: \$21,769

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 one and one-half story dwelling of frame exterior construction containing 1,183 square feet of living area. The dwelling was constructed in 1900. Features of the home include a partial unfinished basement,

central air conditioning, a fireplace and a garage. The property has a 10,890 square foot site. The subject property is located in Lebanon Township, St. Clair County.

The appellants submitted evidence before the Property Tax Appeal Board contending that the subject property was overvalued. In support of this argument, the appellants submitted an appraisal estimating the subject property has a market value of \$65,000 as of June 2, 2011. The appraiser developed the sales comparison approach to value in arriving at the final value conclusion. Based on this evidence, the appellants 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 total assessment of \$31,743 was disclosed. The subject's assessment reflects a market value of \$94,784 or \$80.12 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% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted three suggested comparable sales. The comparables had varying degrees of similarity and dissimilarity when compared to the subject. They sold from November 2008 to September 2010 for prices ranging from \$63,000 to \$92,000 or from \$58.40 to \$66.87 per square foot of living area including land. Based on this evidence, the board of review offered to reduce the subject assessment to \$27,757, which reflects an estimated market value of approximately \$83,271 or \$70.93 per square foot of living area including land.

The appellants were notified of the proposed assessment and rejected the offer.

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 appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. In support of this claim, the appellants submitted an appraisal estimating the subject property has a market value of \$65,000 as of June 2, 2011. The board of review did not address or refute the value conclusion of the appraisal submitted by the appellants. The board of review submitted three suggested comparable sales to support its assessed valuation of the subject property. After reviewing both parties valuation evidence, the Board finds the appraisal submitted by the appellant is the best evidence of the subject's market value contained in this record. The subject's assessment reflects a market value of \$94,784, which is considerably more than the appraisal submitted by the appellant.

The Board gave less weight to comparable sales #2 and #3 submitted by the board of review. These properties sold in 2008 or 2009, which are dated and unreliable indicators of market value as of the subject's January 1, 2011 assessment date. The Board finds comparable #1 submitted by the board of review further demonstrates the subject's assessment is not reflective of market value. It sold in September 2010 for \$63,000, which supports the subject's appraised value of \$65,000 and demonstrates the subject estimated market value of \$94,784 as reflected by its assessment is excessive.

Based on this record, the Board finds the appellants have demonstrated by a preponderance of the evidence that the subject property was overvalued. Based on this record, the Board finds the subject property had a market value of \$65,000. Since market value has been established, the 2011 three year average median level of assessment for St. Clair County of 33.49% shall apply. 86 Ill.Admin.Code §1910.50(c)(1).

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. Fan

Member

Richard A. Huff

Member

Mario M. Lino

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: January 23, 2015

Allen Castrovillari

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.