



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

APPELLANT: David & Margaret Pride  
DOCKET NO.: 11-05568.001-R-1  
PARCEL NO.: 08-05.0-406-010

The parties of record before the Property Tax Appeal Board are David & Margaret Pride, 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:** \$ 6,650  
**IMPR.:** \$69,185  
**TOTAL:** \$75,835

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-story attached duplex or "villa" of brick exterior construction that contains 2,100 square feet of living area. The dwelling was constructed in 2006. Features of the home include an unfinished basement,

central air conditioning, and a garage. The subject property has 3,920 square feet of land area. The subject property is located in St. Clair Township, St. Clair County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming the subject's land assessment was not reflective of market value. In support of this argument, the appellants submitted two suggested comparable sales of vacant lots located in close proximity within the subject's subdivision. The lots sold August 2010 and January 2011. Each lot sold for \$39,900.

In a letter accompanying the appeal, the appellants explained the subject's neighborhood is controlled by a homeowners association and they only own the footprint of the home, concrete driveways and sidewalks. The appellants explained the subject dwelling is attached to a neighboring home. Both dwellings were built on a single lot. The appellants explained the development was "set up" for a single family homeowner or a "villa" (duplex) that could be built on a single lot. The appellant argued the subject's land assessment should be \$6,650 based on the two recent lot sales. ( $\$39,900/2=\$19,950/3=\$6,650$ ) Based on this evidence, the appellants requested a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final equalized assessment of \$85,202 was disclosed. The subject has a land assessment of \$14,881. The subject's land assessment reflects an estimated market value of \$44,434 when applying St. Clair County's 2011 three-year average median level of assessment of 33.49%. 86 Ill.Admin.Code §1910.50(c)(1).

In support of the subject's assessment, the board of review submitted three assessment comparables in an attempt to demonstrate the subject's land assessment was uniform with other similar situated parcels. The board of review argued the land sales submitted by the appellants are not a useful tool because the subject's land includes value for common area.

Under rebuttal, the appellants argued the value for any common area is included in the sale price of the land sales. The appellants also argued the board of review's comparable #1 is the attached neighboring dwelling that shares the single lot with the subject. It has a land assessment of \$12,954 whereas the subject has a land assessment of \$14,493. Adding these two parcels' land assessments total \$27,835, which reflects an estimated market value of \$83,505. The appellant argued the

subject's and neighboring parcel's land assessment are both excessive given the comparables that each sold for \$39,900.

**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). Based upon the evidence submitted, the Board finds that a reduction in the subject's assessment is supported.

The Board gave no weight to the assessment equity comparables submitted by the board of review. The Board finds this evidence fails to address the overvaluation argument raised by the appellant.

The appellants submitted two vacant land sales to support the contention the subject's land assessment was not reflective of market value. The land sales included any value associated with common area. The each sold for \$39,900. The subject's assessment reflects an estimated market value \$44,434, which is excessive in consideration of the vacant lot sales. Since the subject property's ownership interest is represented by 50% of the purchase price of the comparable sales, the Board finds a reduction in the subject's land assessment is warranted commensurate with the appellant's request.

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

*Mark Albino*

\_\_\_\_\_  
Member

*[Signature]*

\_\_\_\_\_  
Member

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Member

*Jerry White*

\_\_\_\_\_  
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.