



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

APPELLANT: Marion Zipfel  
DOCKET NO.: 11-05712.001-R-1 through 11-05712.003-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Marion Zipfel, 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
11-05712.001-R-1	08-12.0-310-024	2,971	15,696	\$18,667
11-05712.002-R-1	08-12.0-310-018	5,900	16,474	\$22,374
11-05712.003-R-1	08-12.0-310-015	2,971	15,696	\$18,667

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed appeals from decisions 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 assessments for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of these appeals.

**Findings of Fact**

The subject matter of this appeal consists of three duplex, multi-family dwellings. Two properties are one-story style dwellings and one property is a two-story style dwelling. The

dwellings contain 1,450 or 1,566 square feet of living area and were built in 1974 or 1977. The subject properties are located in St. Clair 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 properties. The comparables had varying degrees of similarity and dissimilarly when compared to the subject properties. The comparables sold for prices ranging from \$45,000 to \$56,000 or from \$22.19 to \$34.78 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject properties' assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the final assessments for the subject properties of \$27,458, \$26,598 and \$27,807. The assessments reflect estimated market values of \$81,989, \$79,421 and \$83,031 or \$52.36, \$54.77 and \$57.26 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 subjects' assessments, the board of review submitted four assessment equity comparables for each property under appeal to demonstrate they were being uniformly assessed. The board of review also argued the appellant submitted "unqualified" sales. Based on this evidence, the board of review offered to reduce the assessments of the subject properties to \$25,194, \$22,178 and 23,619.

The appellant rejected the proposed assessment amounts.

#### **Conclusion of Law**

The appellant contends the market value of the subject properties are not accurately reflected in their assessed valuations. 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 appellant met this burden of proof. Therefore, reductions in the subject properties' assessments are warranted.

The appellant submitted three suggested comparable sales to support the claim that the subject properties' assessments are not reflective of market value. The board of review submitted assessment equity comparables to demonstrate the subject properties were being uniformly assessed. The Board gave no weight to the assessment equity comparables submitted by the board of review. The Board finds this evidence does not address the market value overvaluation claim raised by the appellant. The Board finds the board of review submitted no market evidence to support its assessments of the subject properties. The Board has examined the market value evidence submitted by the appellant and finds that it supports reductions in the assessed valuations of the subject properties 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.



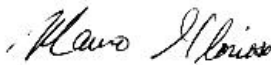
Chairman



Member



Member



Member



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



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.