



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

APPELLANT: Dwight A. Moore
DOCKET NO.: 12-03960.001-R-1
PARCEL NO.: 10-30.0-105-005

The parties of record before the Property Tax Appeal Board are Dwight A. Moore, 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:

LAND: \$12,771
IMPR.: \$61,787
TOTAL: \$74,558

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 2012 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 one-story and part two-story brick and frame dwelling containing 2,644 square feet of

living area¹ that was built in 2002. Features include a full unfinished basement, central air conditioning, a fireplace, and a two car attached garage. The dwelling is situated on 12,500 square feet of land area. The subject property is located in Mascoutah Township, St. Clair County, Illinois

The appellant appeared before the Property Tax Appeal Board claiming the subject property was overvalued and inequitably assessed. The appellant did not contest the subject's land assessment. The appellant submitted four comparables and an appraisal of the subject property to support these claims. The appraisal conveyed an estimated market value for the subject property of \$230,000 as of June 4, 2012. The appellant also claimed a further diminishment of the subject's market value due to noise pollution caused by low flying aircraft from Scott Air Force Base. Based on the evidence in the record, the board of review offered to reduce the subject's assessment to \$74,558, which reflects a market value of approximately \$223,696. During the hearing, the appellant conceded the stipulation offer reflects a market value of \$6,304 less than the subject's appraised value. In addition, the appellant conceded the appraisal report does not indicate the subject property suffers from external obsolescence from noise pollution due to its close proximity to Scott Air Force Base. As a result, the appellant withdrew the market value aspect of the appeal in consideration of the proposed assessment reduction; but requested to proceed with the appeal on the basis of inequity.

In support of the inequity claim, the appellant submitted four comparable properties located in close proximity to the subject. The comparables are composed of three, one-story dwellings and a two-story dwelling of brick and frame construction that were built from 2004 to 2009. Amenities had varying degrees of similarity when compared to the subject. Using information from Zillow.com website, the appellant reported the dwellings contain from 2,976 to 3,701 square feet of living area. The dwelling sizes included finished basement area that were reported to

¹ The appellant challenged the size of the subject dwelling based on an appraisal. The appraiser calculated the subject's dwelling size of 2,581 square feet of living area. The appraiser was not present at the hearing. The board of review submitted the subject's property record card depicting 2,740 square feet of living area. However, at the hearing the board of review made an admission that there was an error in the calculation of the subject's dwelling size. Using the appellant's appraisal report and the subject's property record card, the board review re-calculated the subject's dwelling size to 2,644 square feet of living area. Based on the most credible evidence and testimony contained in this record, the Board finds the subject dwelling contains 2,644 square feet of living area.

range in size from 962 to 1,682 square feet. The comparables had pre-equalized total assessments ranging from \$69,021 to \$94,089 or from \$18.65 to \$26.39 per square of living area including land. The subject property had a pre-equalized total assessment of \$76,667 or \$29.00 per square foot of living area including land and an equalized total assessment of \$79,795 or \$30.17 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

Under cross-examination, the appellant testified he did not provide the equalized land or improvement assessments for the comparables because they were not properly published.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total equalized assessment of \$79,795. The subject property has an equalized improvement assessment of \$67,024 or \$25.35 per square foot of living area. The board of review proposed to reduce the subject's improvement assessment to \$61,787 or \$23.37 per square foot of living area.

In support of the proposed improvement assessment, the board of review submitted property record cards and an analysis of the same four comparables utilized by the appellant. Based upon their property record cards, the comparables are composed of three, one-story dwellings and a two-story dwelling of brick and frame construction that were built from 2004 to 2009. Amenities had varying degrees of similarity when compared to the subject. Three of the comparables had partial finished basements. The dwellings contain from 2,009 to 2,584 square feet of above grade living area. The comparables have equalized improvement assessments ranging from \$59,099 to \$79,014 or from \$24.49 to \$36.18 per square foot of living area. Based on this evidence, the board of review requested the subject's improvement assessment be reduced to \$61,787 or \$23.37 per square foot of living area.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack

of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof. However, the Board finds the assessment proposed by the board of review is appropriate. Therefore, a reduction in the subject's assessment is warranted.

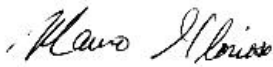
The parties' utilized the same four assessment comparables for the Board's consideration. The Board finds the board of review submitted the best evidence of the subject's and comparables' descriptive information in the form of property record cards. In addition, the board of review provided the correct final equalized assessment for the subject and comparables, unlike the appellant. The board gave less weight to the descriptive information and assessment analysis submitted by the appellant. The appellant's information was gathered from Zillow.com website. The appellant acknowledged during the hearing he did not know how the operator of the website collects the descriptive information. The comparables utilized by the board of review had varying degrees of similarity when compared to the subject property in location, design, exterior construction, age, size and features. They had final equalized improvement assessments ranging from \$59,099 to \$79,014 or from \$24.49 to \$36.18 per square foot of living area. The subject property has an equalized improvement assessment of \$67,024 or \$25.35 per square foot of living area, which falls within the range established by the comparables. After considering any necessary adjustments to the comparables for differences to the subject, such as their slightly smaller dwelling size, story height, finished basement area and slightly newer age, the Board finds the proposed improvement assessment by the board of review of \$61,787 or \$23.37 per square foot of living area is appropriate. Therefore, a reduction in the subject's improvement 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.

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: April 24, 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.