



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

APPELLANT: Peggy Steirer
DOCKET NO.: 12-04057.001-R-1
PARCEL NO.: 08-27.0-212-031

The parties of record before the Property Tax Appeal Board are Peggy Steirer, 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: \$ 8,276
IMPR.: \$17,154
TOTAL: \$25,430

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 bi-level style frame dwelling with 1,152 square feet of above grade living area that was built in 1970. The dwelling has full finished lower level and central air conditioning. The subject property has a 9,662 square foot

site and is located in Belleville Township, St. Clair County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject's assessment was not reflective of market value. In support of this argument, the appellant submitted an appraisal report that estimated the subject property had a market value of \$76,000 as of August 15, 2012. The appraiser developed the sales comparison approach, listing comparison approach and a regression analysis in arriving at the final opinion of value.

Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final equalized assessment of \$34,755 was disclosed. The subject's assessment reflects an estimated market value of \$103,870 or \$90.17 per square foot of living area including land when applying St. Clair County's 2012 three-year average median level of assessment of 33.46%. 86 Ill.Admin.Code §1910.50(c)(1).

In support of the subject's assessment, the board of review submitted four equity comparables to demonstrate the subject property was being uniformly assessed. One of the comparables sold in August 2012 for \$70,000 or \$63.23 per square foot of living area including land. Based on this evidence, the board proposed to reduce the subject's assessment to \$30,452, which reflects an estimated market value of \$91,356 or \$79.30 per square foot of living area including land.

Conclusion of Law

The appellant contends 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 appellant met this burden of proof.

The Board finds the best evidence of market value to be the appraisal of the subject property submitted by the appellant

estimating a market value of \$76,000 or \$65.97 per square foot of living area including land as of August 15, 2012. The subject's assessment reflects an estimated market value of \$103,870 or \$90.17 per square foot of living area including land, which is considerably higher than the appraised value. The Board further finds the one comparable sale submitted by the board of review supports the appraised value of the subject property and demonstrates the subject's estimated market value as reflected by its assessment is excessive. This comparable sold in August 2012 for \$70,000 or \$63.23 per square foot of living area including land.

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 market value argument raised by the taxpayer.

In conclusion, the Board finds the appellant has demonstrated the subject property was overvalued by a preponderance of the evidence. Since fair market value has been established, St. Clair County's 2012 three-year average median level of assessment of 33.46% shall apply.

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

K. L. Ferr

Member

JR

Member

Mark Albino

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: August 21, 2015

A. Portol

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.