



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

APPELLANT: Dorothy Muenchau
DOCKET NO.: 12-04117.001-R-1
PARCEL NO.: 10-32.0-114-006

The parties of record before the Property Tax Appeal Board are Dorothy Muenchau, 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: \$ 2,149
IMPR.: \$17,927
TOTAL: \$20,076

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 one and one-half story frame dwelling with 744 square feet of living area that was built in 1938. The dwelling has a basement, central air conditioning and a 576 square foot garage that is improved with a small kitchen.

The subject property has a 4,600 square foot site and is located in Mascoutah 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 a summary appraisal of the subject property estimating a market value of \$60,000 as of January 21, 2013. The appraiser developed the sales comparison approach to value. The appraiser identified three suggested comparable sales that had varying degrees of similarity when compared to the subject. The comparables sold from February to July of 2012 for prices ranging from \$55,000 to \$73,000 or from \$54.67 to \$73.00 per square foot of living area including land. Based on these comparable sales, the appraiser concluded the subject property has a market value of \$60,000 or \$77.52 per square foot of living area including land. 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 assessment of \$26,535 was disclosed. The subject's assessment reflects an estimated market value of \$79,304 or \$102.46 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 response to the appeal, the board of review argued the comparable sales contained in the appraisal are "not qualified", but did not provide any further explanation as to the criteria of a qualified or non-qualified sale in relation to the definition of an arm's-length transaction.

In support of the subject's assessment, the board of review submitted two suggested comparable sales located in close proximity to the subject. They sold in August 2012 and June 2010 for prices of \$125,000 and \$83,000 or \$87.54 and \$101.47 per square foot of living area including land, respectively.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 contained in this record is the appraisal submitted by the appellant estimating the subject property has a market value of \$60,000. The subject's assessment reflects an estimated market value of \$79,304, which is more than its appraised value.

The Board gave less weight to the two comparable sales submitted by the board of review. Comparable #1 is considerably larger in dwelling size when compared to the subject. Comparable #2 sold in 2010, which is dated and a less reliable indicator of market value as of the subject's January 1, 2012 assessment date.

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



Member



Member



Member



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: September 18, 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.