



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

APPELLANT: Douglas Schutzenhofer
DOCKET NO.: 12-04399.001-R-1
PARCEL NO.: 03-15.0-205-025

The parties of record before the Property Tax Appeal Board are Douglas Schutzenhofer, the appellant, by attorney Todd W. Sivia of Sivia Business & Legal Services, PC in Edwardsville; and the St. Clair County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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: \$ 31,333
IMPR.: \$ 163,684
TOTAL: \$ 195,017

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 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 part two-story and part one-story brick dwelling containing 3,554¹ square feet of living area that was built in 2008. Features include a basement with 2,000 square feet of finished area, central air conditioning and a 840 square foot attached garage. The dwelling is situated on 20,476 square feet of land area. The subject property is located in Caseyville Township, St. Clair County, Illinois

The appellant appeared before the Property Tax Appeal Board through legal counsel claiming overvaluation as the basis of the appeal. The subject's land assessment was not contested. In support of this argument, the appellant submitted a limited analysis of three suggested comparable sales prepared by a local Realtor, who was not present at the hearing. One comparable is located in Caseyville like the subject whereas two comparables are located in Fairview Heights. The comparables had varying degrees of similarity when compared to the subject. The comparables sold from July 2011 to November 2012 for prices ranging from \$327,500 to \$420,000 or from \$102.56 to \$152.14 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$195,017. The subject's assessment reflects an estimated market value of \$582,836 or \$163.99 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% as determined by the Illinois Department of Revenue.

In support of the subject's assessment the board of review submitted information on three comparable sales located in close proximity to the subject. The comparables had varying degrees of similarity when compared to the subject. The comparables sold from August 2009 to June 2012 for prices ranging from \$538,000 to \$655,000 or from \$181.82 to \$215.89 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

¹ The appellant's evidence indicates the subject dwelling has 4,226 square feet of living area. However, the appellant did not submit in credible evidence or testimony to support the reported dwelling size. The Board of review submitted the subject's property record card depicting 3,554 square feet of living area. Based on this record, the Board finds the subject property has 3,554 square feet of living area.

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 did not meet this burden of proof and no reduction in the subject's assessment is warranted.

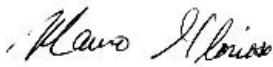
The parties submitted six suggested comparable sales for the Board's consideration. The Board finds both parties utilized comparables that were not particularly similar to the subject in various aspects like location, size and style. Thus, the Board gave less weight to the comparables #2 and #3 submitted by the appellant due to their dissimilar location in Fairview Heights. In addition, comparable #2 is considerably smaller in size than the subject. The Board also gave less weight to comparable #3 submitted by the board of review. This property sold in 2009, which is dated and a less reliable indicator of market value as of the subject's January 1, 2012 assessment date. The Board finds the remaining three comparables are more similar when compared to the subject in location, age, size and features. They sold for prices ranging from \$420,000 to \$550,000 or from \$102.56 to \$186.57 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$582,836 or \$163.99 per square foot of living area including land. The subject's per square foot market value, as reflected by its assessment, falls within the range established by the more similar comparable sales contained in this record. After considering any necessary adjustments to the comparable sales for differences to the subject, like dwelling size, design and features, the Board finds the subject's estimated market value as reflected by its assessment is supported by a preponderance of the evidence. Therefore, no reduction in the subject's assessed valuation 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.