



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

APPELLANT: Richard & Kathleen Pfeiffer  
DOCKET NO.: 13-04168.001-R-1  
PARCEL NO.: 17-08.0-103-001

The parties of record before the Property Tax Appeal Board are Richard & Kathleen Pfeiffer, the appellants; 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:** \$19,077  
**IMPR.:** \$67,256  
**TOTAL:** \$86,333

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2013 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 appellants 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-story brick and frame dwelling 2,212 square feet of living area that was built in 2002. The dwelling has a partial finished basement, central air conditioning, a fireplace and a 862 square foot three-car attached garage. The subject property has a 54,400 square foot or 1.18 acre site. The subject property is located in Prairie Du Long Township, St. Clair County, Illinois.

The appellants 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 appellants submitted an appraisal of the subject property estimating a market value of \$259,000 as of March 22, 2013. The appraiser developed the sales comparison and cost approaches to value, but ultimately gave more weight to the sales comparison approach to value in arriving at the final opinion of value. Under 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 are located from .84 of a mile to 5.46 miles from the subject. The comparables sold from August to October of 2012 for prices ranging from \$228,000 to \$274,000 or from \$117.80 to \$125.90 per square foot of living area including land. After adjusting the comparables for differences to the subject, the appraiser concluded the subject property has a market value of \$259,000 or \$117.09 per square foot of living area including land. Based on this evidence, the appellants 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 \$95,654 was disclosed. The subject's assessment reflects an estimated market value of \$286,389 or \$129.48 per square foot of living area including land when applying St. Clair County's 2013 three-year average median level of assessment of 33.40%. 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 located in the subject's township or subdivision.

In support of the subject's assessment, the board of review submitted three suggested comparable sales located in close proximity to the subject. They sold from July 2011 to September 2013 for prices ranging from \$275,000 to \$340,000 or from \$113.54 to \$155.89 per square foot of living area including land. The board of review opined comparable #1 was most similar to the subject and sold for \$127.73 per square foot of living area including land. Based on this evidence, the board of review offered to reduce the subject's assessment to \$94,180, which reflects an estimated market value of \$282,540 or \$127.73 per square foot of living area including land.

Under rebuttal, the appellants argued board of review comparable #1 has lake frontage, which increased its value by \$50,000 or \$60,000. The appellants claimed the lot situated next to the subject recently sold for \$40,000 whereas the asking prices for lakefront lots are \$95,000 and \$120,000. Additionally, comparable #2 has a swimming pool with a privacy fence and comparable #3 is larger than the subject.

#### **Conclusion of Law**

The appellants contend 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 appellants met this burden of proof.

The Board finds the best evidence of market value contained in this record is the appraisal submitted by the appellants estimating the subject property has a market value of \$259,000 or \$117.09 per square foot of living area including land as of March 22, 2013. The subject's assessment reflects an estimated market value of \$286,389 or \$129.48 per square foot of living area including land, which is more than the appraised value.

The Board gave less weight to the comparable sales #1 and #2 submitted by the board of review. Comparable #1 has lake frontage. The un-refuted evidence submitted by the appellants' shows property in the subject's market area situated on lake frontage carry higher market value than non-lake frontage property. Comparable #2 sold in 2011, which is dated and less representative of market value as of the subject's January 1,

2013 assessment date. The Board further finds comparable #3 submitted by the board of review supports the appellants' appraiser's final opinion of value. It sold for \$113.54 per square foot of living area including land. The appraiser concluded a final value for the subject property of \$117.09 per square foot of living area including land.

In conclusion, the Board finds the appellants have demonstrated the subject property was overvalued by a preponderance of the evidence. Therefore, a reduction in the subject's assessment is warranted commensurate with the appellants' 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.

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Chairman



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Member

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Member



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Member

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Acting Member



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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: November 20, 2015



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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.