



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

APPELLANT: Patrick Brydon
DOCKET NO.: 13-04198.001-R-1
PARCEL NO.: 08-27.0-408-009

The parties of record before the Property Tax Appeal Board are Patrick Brydon, the appellant; 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: \$ 3,244
IMPR: \$ 6,593
TOTAL: \$ 9,837

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 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 subject property consists of a one-story frame dwelling with 980 square feet of living area that was built in 1972. The dwelling has a crawl space foundation and central air conditioning. The subject property has a 6,534 square foot

site. The subject property 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 exterior-only residential appraisal report of the subject property estimating a market value of \$21,000 as of August 12, 2013. The appraiser developed the sales comparison approach to value in arriving at the final opinion of value. The appraiser identified three suggested comparable sales that had varying degrees of similarity when compared to the subject. The comparables are located from 1.63 to 1.85 miles from the subject. The comparables sold from December 2012 to July 2013 for prices ranging from \$20,000 to \$21,000 or from \$20.00 to \$25.09 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 \$21,000 or \$21.43 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 \$9,837 was disclosed. The subject's assessment reflects an estimated market value of \$29,452 or \$30.05 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 foreclosures; all the comparables are located a considerable distance from the subject; and comparables #2 and #3 are not located in the subject's subdivision.

In support of the subject's assessment, the board of review submitted three suggested comparable sales located in close proximity within the subject's subdivision. The comparables had varying degrees of similarity when compared to the subject. They sold from June 2012 to August 2013 for prices ranging from \$54,000 to \$74,900 or from \$39.85 to \$58.16 per square foot of living area including land. 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 did not meet this burden of proof.

The Board finds the best evidence of market value contained in this record is the comparable sales submitted by the board of review. These comparables are located in close proximity within the subject's subdivision. Additionally, the comparables are similar to the subject in design, age, size and features. They sold from June 2012 to August 2013 for prices ranging from \$54,000 to \$74,900 or from \$39.85 to \$58.16 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$29,452 or \$30.05 per square foot of living area including land, which is less than the most similar comparable sales contained in the record.

The Board gave less weight to the appraisal submitted by the appellant. The comparables selected by the appellant's appraiser were located a considerable distance from the subject. This record shows there were more similar comparable sales available located within the subject's subdivision. In addition, comparables #1 and #3 are considerably older than the subject with suspect minimal adjustment amounts. These factors undermine the value conclusion as determined by the appellant's appraiser.

In conclusion, the Board finds the appellant failed to demonstrate the subject property was overvalued by a preponderance of the evidence. Therefore, no reduction in the subject's assessment is warranted.


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



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



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.