



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

APPELLANT: Patrick Brydon
DOCKET NO.: 13-04201.001-R-1
PARCEL NO.: 08-29.0-221-001

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 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: \$3,714
IMPR: \$4,970
TOTAL: \$8,684

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 brick and frame dwelling with 988 square feet of living area that was built in approximately 1959. The dwelling has a crawl space foundation, central air conditioning, a fireplace and a garage. The subject

property has a 6,949 square foot site. The subject property is located in St. Clair 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 completed section IV of the residential appeal petition regarding the subject's recent sale. The evidence disclosed the subject property was purchased on April 26, 2013 for \$26,000. The appeal petition depicts the sale was not between related parties and the property was sold through a Realtor after being advertised for sale in the open market for eight months through the Multiple Listing Service. The appellant submitted the settlement statement associated with the sale of the subject property.

Based on this evidence, the appellant requested the subject's assessment be reduced to reflect its sale price.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final equalized assessment of \$19,590 was disclosed. The subject's assessment reflects an estimated market value of \$58,653 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 subject's sale was "non-qualified", but did not provide any further explanation as to the criteria of a qualified or non-qualified sale in relation to an arm's-length transaction.

In support of the subject's assessment, the board of review submitted an appraisal of the subject property estimating a fair market value of \$32,500 as of May 28, 2013. The appraisal was for refinance purposes for the lender/client. The appraiser noted the subject was purchased in April 2013 for \$28,000, but has since been improved with new vinyl thermal windows, new central air conditioning, new flooring and interior paint.

Based on this evidence, the board of review offered to reduce the subject's assessment to \$10,833, which reflects the appraised value of \$32,500.

The appellant was notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The appellant responded to the Property Tax Appeal Board by the established deadline rejecting the proposed assessment. The

appellant argued he purchased the subject property through a real estate agent on the open market.

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 subject's sale price for \$26,000. The Board finds the subject's sale appears to meet the fundamental elements of an arm's-length transaction. The sale was not between related parties and the property was advertised for sale. The board of review did not present any credible evidence to refute the arm's-length nature of the subject's sale. The board of review claimed the subject's sale not "qualified." However, the board review did not present any criteria, definition of explanation as to why the subject's sale was not "qualified" in relation to an arm's-length transaction. The subject's assessment reflects an estimated market value of \$58,653, which is more than its recent arm's-length sale price. The Illinois Supreme Court has defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d. 428, (1970). A contemporaneous sale of two parties dealing at arm's-length is not only relevant to the question of fair cash value but is practically conclusive on the issue of whether an assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). Furthermore, the sale of a property during the tax year in question is a relevant factor in considering the validity of the assessment. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill.App.3d 369, 375 (1st Dist. 1983).

The Board further finds the appraisal submitted by the board of review does not overcome the subject's arm's-length sale price as provided by the aforementioned controlling Illinois case law. More importantly, the Board finds the appraised value conclusion

was based on repair or renovations of the subject dwelling that occurred subsequent to its sale, which suggests the subject property was in a state of disrepair at the time of sale. The Board finds the appraisal did not reflect the subject's condition as of the January 1, 2013 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 2013 three-year average median level of assessment of 33.40% 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. Fan

Klaus Albrecht

Member

Member

JR

Jerry White

Member

Acting Member

Robert Steffen

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

A. Proctor

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.