



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

APPELLANT: Michael Baldwin
DOCKET NO.: 13-04283.001-R-1
PARCEL NO.: 17-08.0-104-007

The parties of record before the Property Tax Appeal Board are Michael Baldwin, 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: \$17,038
IMPR.: \$ 0
TOTAL: \$17,038

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 vacant residential site that has 1.03 acres or 44,867 square feet of land area. The subject is located in a developed subdivision commonly known as Wildwood

Lake Estates. The subject property is located in Smithton, Prairie Du Long Township, St. Clair County.

The appellant submitted evidence before the Property Tax Appeal Board claiming that the subject property was overvalued. In support of this argument, the appellant submitted an appraisal estimating the subject property has a market value of \$30,000 or \$29,126 per acre or \$.67 per square foot of land area as of October 13, 2013.

The appraiser developed the sales comparison in arriving at the final value conclusion. The appraiser analyzed three land sales and one land offering. The vacant sites contain from .6 of an acre to 7 acres or from 26,136 to 304,920 square feet of land area. Comparables #1 to #3 sold from June and December of 2012 for prices ranging from \$30,000 to \$60,000 or from \$7,714 to \$50,000 per acre or from \$.18 to \$1.15 per square foot of land area. Comparable #4 was listed for sale in the open market for \$34,900 or \$34,900 per acre or \$.80 per square foot of land area. The appraiser adjusted the comparables #1 through #3 for differences to the subject in site size from \$2,500 to \$30,000 or from \$4,848 to \$5,814 per acre or from \$.11 to \$.13 per square foot of land area. Comparables #2 through #4 were also adjusted by \$2,500 to \$7,500 for woods and/or lake settings. After making adjustments to the comparables for differences to the subject, the appraiser calculated adjusted sale prices ranging from \$26,500 to \$35,000 in arriving at the final value conclusion of \$30,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final land assessment of \$17,038 was disclosed. The subject's assessment reflects a market value of \$51,012 or \$44,867 per acre or \$1.14 per square foot of land area when applying the 2013 three-year average median level of assessment for St. Clair County of 33.40% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted three suggested comparable land sales. The sites range in size from .33 of an acre to 1.51 acres or from 14,374 to 65,775 square feet of land area. The comparables sold from January 2010 to August 2013 for prices ranging from \$31,800 to \$79,800 or from \$52,848 to \$96,364 per acre or from \$1.21 to \$2.21 per square foot of land area.

With respect to the appellant's evidence, the board of review argued appraisal comparable #2 was "undeveloped cabin vacation area" with lake access that is not comparable to a homestead subdivision." Appraisal comparable #3 is "undeveloped and not in a subdivision."

Based on this evidence, the board of review argued the subject property is under-assessed.

Under rebuttal, the appellant argued board of review comparable #1 is a lakefront lot that is three times more valuable than a non lake front like lot like the subject¹, but submitted no credible market evidence to support this claim. The appellant argued board of review comparables #2 and #3 are not located in the subject's subdivision. Finally, appellant argued comparables #1 and #2 sold in 2010, which are too old for a 2013 appeal.

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.

First, the Board gave little weight to the three comparable sales submitted by the board of review. Comparables #1 and #2 sold in 2010, which are dated and less reliable indicators of market value as of the subject's January 1, 2013 assessment date. The Board also gave less weight to comparables #2 and #3 due to their considerably smaller sites than the subject.

The Board gave little weight to the conclusion of value within the appellant's appraisal report. The Board finds comparables #2 and #3 are considerably larger in land area when compared to the subject, which skew the final value conclusion. In addition, appraiser's comparables #2 and #3 are not located in a developed residential subdivision, dissimilar to the subject. Furthermore, the Board finds the land size adjustments applied

¹ The Board finds appellant's appraisal comparable #2 is also a lake front site.

to the comparables were inconsistent. The appraiser adjusted the comparables in varying amounts from \$4,848 to \$5,814 per acre or from \$.11 to \$.13 per square foot of land area. The Board finds appraisal comparables #1 and #4 are more similar to the subject in location, land size and developed residential subdivisions. They sold or were offered for sale for prices of \$30,000 and \$34,900 or \$34,900 and \$50,000 per acre or \$.80 and \$1.15 per square foot of land area. The subject's land assessment reflects an estimated market value of \$51,012 or \$44,867 per acre or \$1.14, which is supported by the two most similar comparables contained in this record on a proportional basis. 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

K. L. Ferr

Member

JR

Member

Mark Albino

Member

Jerry White

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: August 21, 2015

A. Portol

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.