



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

APPELLANT: Billy & Ellen Dunham  
DOCKET NO.: 13-04289.001-R-1  
PARCEL NO.: 03-34.0-0-108-012

The parties of record before the Property Tax Appeal Board are Billy & Ellen Dunham, 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:** \$2,824  
**IMPR.:** \$17,509  
**TOTAL:** \$20,333

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) contesting 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 is improved with a one-story dwelling of brick construction with 1,344 square feet of living area. The dwelling was constructed in 1985. Features of the home include a basement, central air conditioning and a two-car garage. The property is located in Fairview Heights, Caseyville Township, St. Clair County.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted evidence disclosing the subject property was purchased on December 4, 2012 for a price of \$60,000. The appellants completed Section IV - Recent Sale Data indicating the property was purchased from the Secretary of Veterans Affairs, the property was sold using a Realtor (Craig Cholet Real Estate), the property was advertised in the multiple listing service (MLS) and the property was sold out of foreclosure. The appellants did not know how long the property had been listed on the market. The appellants indicated on the appeal that they had spent \$1,000 before occupying the home in January 2013. The appellants also submitted a copy of the closing statement documenting the purchase price. Based on this evidence, the appellants requested the subject's assessment be reduced to \$20,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,105. The subject's assessment reflects a market value of \$123,069 or \$91.57 per square foot of living area, land included, when using 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 its contention of the correct assessment the board of review submitted information on three comparable sales improved with one-story dwellings of frame or brick and frame construction that ranged in size from 1,336 to 1,781 square feet of living area. Two of the comparables were located along the same street and within one block of the subject property. The comparables were constructed in 1968 and 1979. The comparables had either a crawl space or slab foundation and central air conditioning. Two comparable each had one fireplace and two comparables had attached garages with 414 and 546 square feet of building area, respectively. These properties sold from May 2011 to July 2013 for prices ranging from \$123,500 to \$128,500 or from \$72.15 to \$93.56 per square foot of living area.

The board of review asserted the subject's sale was "non-qualified" but did not further elaborate on what that meant. The board of review submitted a copy of form PTAX-203 Illinois Real Estate Transfer Declaration documenting the subject's sale and a copy of the Special Warranty Deed conveying the property from the Secretary of Veterans Affairs to the appellants. The transfer declaration indicated the subject property had been advertised for sale.

**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 and a reduction in the subject's assessment is warranted.

Except in counties with more than 200,000 inhabitants that classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). The Supreme Court of Illinois has construed "fair cash value" to mean 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).

The Board finds the best evidence of market value to be the purchase of the subject property in December 2012 for a price of \$60,000 together with the \$1,000 the appellants spent after the purchase for renovation. The appellants provided evidence demonstrating the sale had elements of an arm's length transaction. The parties to the transaction were not related, the property was sold using a Realtor and the property had been advertised on the open market through the multiple listing service. In further support of the transaction the appellants submitted a copy of the settlement statement. The record also contained a copy of the transfer declaration disclosing that the property had been advertised for sale. The appellants further indicated that they spent an additional \$1,000 on the dwelling prior to the home being occupied in January 2013. The Board finds that the sum of the purchase price plus the renovation costs is below the market value reflected by the subject's assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction. Although the board of review submitted information on comparable sales, this did not refute the arm's length nature

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of the subject's sale. Based on this record the Board finds a reduction in the subject's assessment 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.

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Chairman

*K. L. Fan*

*Klaus Albrecht*

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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*

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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.