



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

APPELLANT: Melandie & Joseph Craig
DOCKET NO.: 13-04413.001-R-1
PARCEL NO.: 17-17.0-202-002

The parties of record before the Property Tax Appeal Board are Melandie and Joseph Craig, the appellants; 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: \$21,566
IMPR.: \$66,574
TOTAL: \$88,140

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 subject property is improved with a one-story dwelling with an octagonal room above the foyer. The dwelling is of brick and stucco exterior construction with approximately 2,416 square

feet of living area.¹ The dwelling was constructed in 1984. Features of the home include a full basement that is 60% finished, central air conditioning, two fireplaces and a two-car attached garage. The property has a site of approximately one acre and is located in Smithton, Prairie Du Long Township, St. Clair County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$210,000 as of June 25, 2012. The appraisal was prepared for a refinancing transaction and the client was identified as Scott Credit Union. The appraiser developed the sales comparison approach to value using three comparable sales improved with one-story dwellings that ranged in size from 2,008 to 2,450 square feet of living area. The comparables were located from .50 to 12.40 miles from the subject property. These properties were reported to have sold from May 2011 to May 2012 for prices ranging from \$196,500 to \$240,000 or from \$94.90 to \$109.09 per square foot of living area. The appraiser adjusted the comparables for differences from the subject and arrived at adjusted prices ranging from \$194,800 to \$223,400.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$88,140. The subject's assessment reflects a market value of \$263,892 or \$109.23 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 rebuttal the board of review asserted that appraisal comparable sales #2 and #3 are non-qualified sales located in a different township from 6 to 12 miles from the subject property. The board also asserted appellant's comparable sale #1 was an older sale. The board of review submitted copies of the PTAX-203 Illinois Real Estate Transfer Declaration associated with each comparable in the appraisal. The transfer declaration reported appraisal comparable sale #1 as selling for \$210,000 or \$104.48 per square foot of living area, including land, which is greater than reported in the appraisal. The transfer

¹ The appellants' appraisal reported an estimated size for the subject property of 2,350 square feet of living area. The board of review submitted a copy of the subject's property record card reporting the subject dwelling as having 2,416 square feet including the 200 square feet in the octagonal room. The Board finds the best evidence of size was presented by the board of review as the property record card had a schematic diagram of the dwelling with measurements while the appraisal submitted did not.

declaration reported appraisal comparable sale #2 was not advertised for sale. The transfer declaration reported appraisal comparable sale #3 was transferred using an Executor deed.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located from .53 to 1.03 miles from the subject property. The comparables were improved with two 1-story homes and a part 1-story and part 1.5-story dwelling that ranged in size from 2,181 to 2,422 square feet of living area. The dwellings were constructed from 1999 to 2001. Each comparable had a basement with two being finished, central air conditioning, one fireplace and a garage ranging in size from 624 to 780 square feet of building area. The comparables 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.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the appellants' appraisal comparable sale #1 using a sales price of \$210,000 as reported on the transfer declaration and the comparable sales submitted by the board of review. These comparable sales sold for prices ranging from \$210,000 to \$340,000 or from \$104.58 to \$155.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$263,892 or \$109.22 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Less weight was given appellant's appraisal comparable sales #2 and #3 due to differences from the subject in location and the fact that the PTAX-203 Illinois Real Estate Transfer Declaration reported that comparable #2 was not advertised for sale, which calls into

question the arm's length nature of the transaction. Based on this evidence the Board finds a reduction in the subject's assessment is not 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.

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.