



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

APPELLANT: Clifford Brown
DOCKET NO.: 13-04436.001-R-1
PARCEL NO.: 03-30.0-201-072

The parties of record before the Property Tax Appeal Board are Clifford Brown, 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: \$6,782
IMPR.: \$33,218
TOTAL: \$40,000

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 is improved with a one-story dwelling of frame and masonry exterior construction with 1,621 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a two-car attached garage with 420 square feet of building area. The property has a 17,859

square foot site and is located in Fairview Heights, Caseyville Township, St. Clair County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased in October 2012 for a price of \$116,300. The appellant indicated the property was purchased from Starr Realtor and the parties were not related. He further disclosed the property was listed by a Realtor, Re Max, and the agent was Roger Roddy. The appellant pointed out the property was advertised in the Multiple Listing Service (MLS) and on the internet but did not indicate how long the property was on the market. The appellant submitted page one of eleven of the Contract to Purchase Real Estate that indicated the purchase price was \$115,000.

In further support of the appeal the appellant submitted information on four comparable sales improved with one-story dwellings that ranged in size from 1,422 to 2,084 square feet of living area. The dwellings ranged in age from 3 to 56 years old. Two comparables had slab foundations, one comparable had a crawl space foundation and one comparable had a basement. Each comparable had central air conditioning and two comparable had one or three fireplaces. One comparable had a carport and two comparables had attached garages. The comparables sold from July 2013 to February 2014 for prices ranging from \$110,600 to \$159,000 or from \$53.07 to \$104.54 per square foot of living area, including land.

Based on this evidence the appellant requested the subject's assessment be reduced to \$38,313.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,392. The subject's assessment reflects a market value of \$180,814 or \$111.54 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.

The board of review asserted the subject's transaction was an unqualified sale but did not further explain what it meant by that statement. The board of review submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the subject's sale reporting the purchase price of \$116,300. The transfer declaration disclosed the property was advertised for sale, the property was a bank REO (real estate

owned) and the seller was a financial institution identified as Fannie Mae (Federal National Mortgage Association).

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, brick or brick and frame construction that ranged in size from 1,422 to 1,841 square feet of living area. The dwellings were constructed from 1959 to 2011. Each comparable had a basement, central air conditioning and a garage or carport ranging in size from 352 to 576 square feet of building area. One comparable had a fireplace. The comparables sold from October 2011 to July 2013 for prices ranging from \$116,500 to \$245,000 or from \$81.93 to \$133.08 per square foot of living area. The board of review asserted its comparable #1 was most similar to the subject property and after making adjustments to sale #1 for land differences indicated it was willing to stipulate to an assessment of \$52,624.

In rebuttal the appellant indicated the subject property had only 2 bathrooms and not 2.5 bathrooms as reflected by the board of review's analysis. He further questioned how the subject's sale could be disregarded.

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

The Board finds the appellant provided evidence that the subject property was purchased in October 2012 for a price of \$116,300. The transfer declaration submitted by the board of review indicated the property had been advertised for sale but was sold by a financial institution. The appellant did not disclose how long the property was exposed on the open market, did not submit a copy of the closing statement and submitted an incomplete copy of the sales contract that reported the wrong purchase price. The subject's purchase price reflects a market value below the market value reflected by the subject's assessment.

The record also contained seven comparable sales submitted by the parties to support their respective positions. The Board gave little weigh to appellant's sales #1 and #3 and board of review sale #3 due to differences from the subject in age. The four remaining comparables sold for prices ranging from \$120,000 to \$245,000 or from \$63.69 to \$133.08 per square foot of living area, including land. The subject's assessment reflects a market value above all but one of the comparables. The Board finds appellant's sales #2 and #4 were inferior to the subject with either a crawl space or slab foundation. Board of review sale #1 also appeared to be new at the time of its sale in October 2011. Board of review sale #2 was superior to the subject with a partial finished basement and a larger site.

Based on this record, considering the sale of the subject property as well as the comparable sales in 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.

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.