



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

APPELLANT: Robert Stauder
DOCKET NO.: 13-04445.001-R-1
PARCEL NO.: 18-28.0-422-010

The parties of record before the Property Tax Appeal Board are Robert Stauder, 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: \$3,511
IMPR: \$3,169
TOTAL: \$6,680

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 1.5-story dwelling of frame construction with approximately 1,289 square feet of living area. The dwelling was constructed in 1899. Features of the home include a partial basement, one bathroom and two enclosed porches. The property has an 8,712 square foot site and is located in New Athens, New Athens Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$20,000 as of November 5, 2013. The appraisal was prepared by Neil A. Haida, a certified residential real estate appraiser. In describing the subject dwelling the appraiser stated that the home is in need of repair including but not limited to some updating in every room, painting the interior and exterior, floor covering replacement, replace hot water heater and many general items. The appraisal contains copies of photographs of the subject dwelling, which the appraiser concluded was in fair condition.

In estimating the market value of the property the appraiser developed the sales comparison approach to value using three sales improved with a 1-story dwelling, a 1.5-story dwelling and a 2-story dwelling that ranged in size from 896 to 2,152 square feet of living area. The comparables ranged in age from 97 to 136 years old. Two of the comparables had basements, each comparable had central air conditioning and one comparable had a one-car garage. The sales occurred from March 2013 to October 2013 for prices ranging from \$20,000 to \$24,500 or from \$11.38 to \$22.32 per square foot of living area, including land. The appraiser described comparable #1 as being a short sale and comparables #2 and #3 were described as being foreclosures. The appraiser made adjustments to the comparables for differences from the subject in features to arrive at adjusted prices ranging from \$18,535 to \$20,608. Using this data the appraiser estimated the subject property had a market value of \$20,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,815. The subject's assessment reflects a market value of \$68,308 or \$52.99 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 two 1.5-story dwellings and one 1-story dwelling that ranged in size from 1,152 to 1,280 square feet of living area. The dwellings were constructed from 1900 to 1913. One comparable had a basement, two comparables had central air conditioning, one comparable had a fireplace and two comparables had garages with 576 and 864 square feet of building area,

respectively. The comparables sold from February 2012 to February 2013 for prices ranging from \$55,000 to \$82,500 or from \$47.74 to \$64.85 per square foot of living area, including land. The board of review described the subject property and the comparables as being in average condition.

In rebuttal the appellant argued the appraiser performed an actual interior inspection of the subject home while the county board of review appraisal was based on an exterior inspection.

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 best evidence of market value to be the appraisal submitted by the appellant. The subject's assessment reflects a market value of \$68,308 or \$52.99 per square foot of living area, including land, which is above the appraised value. The appraiser described the subject dwelling as being in fair condition, which appears justified based on the copies of photographs of the dwelling in the record. The board of review described the subject as being in average condition, which does not appear justified given the description and photographs of the subject in the appellant's appraisal.

The Board recognizes the appellant's appraiser used comparables sales that were either a short sale or a foreclosure. Section 1-23 of the Code defines compulsory sale as:

"Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete. 35 ILCS 200/1-23.

Section 16-183 of the Code provides that the Property Tax Appeal Board is to consider compulsory sales in determining the correct assessment of a property under appeal stating:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer. 35 ILCS 200/16-183.

Based on these statutes, the Property Tax Appeal Board finds it is appropriate to consider these sales in revising and correcting the subject's assessment.

Based on this evidence the Board finds a reduction in the subject's assessment is justified.

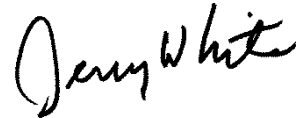
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Chairman



Member

Member



Member

Acting Member



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



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.