



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

APPELLANT: Patrick Brydon
DOCKET NO.: 14-02823.001-R-1
PARCEL NO.: 08-15.0-415-013

The parties of record before the Property Tax Appeal Board are Patrick Brydon, the appellant; and the St. Clair County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$3,125
IMPR.: \$5,375
TOTAL: \$8,500

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 2014 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 1.5-story single family dwelling of frame construction with 1,056 square feet of living area. The dwelling was constructed in 1909. Features of the property include a full basement, central air conditioning and a two-car detached garage with 528 square feet of building area. The property has a 6,098 square foot site and is located in Belleville, Belleville 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 on July 9, 2014 for a price of \$25,500. The appellant completed Section IV – Recent Sale Data of the appeal disclosing the seller was the Secretary of Housing and Urban Development (HUD) and the parties were not related. The appellant also indicated the property was sold through a Realtor, was advertised in the Multiple Listing Service (MLS) and was a foreclosure. The appellant also submitted a copy of the settlement statement and a copy of the MLS listing sheet disclosing the property was listed

on April 10, 2014 and sold on July 9, 2014. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,853. The subject's assessment reflects a market value of \$65,448 or \$61.98 per square foot of living area, land included, when using the 2014 three year average median level of assessment for St. Clair County of 33.39% 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-story dwellings and one 1.5-story dwelling that ranged in size from 974 to 1,075 square feet of living area. The dwellings were constructed from 1931 to 1942. Two of the comparables have basements, each comparable has central air conditioning, two comparables each have one fireplace and each comparable has a garage ranging in size from 216 to 440 square feet of building area. The comparables were located from ¼ of a block to 1¾ of a block from the subject property. The sales occurred from February 2014 to September 2014 for prices ranging from \$67,900 to \$83,000 or from \$65.41 to \$79.06 per square foot of living area, including land. The board of review stated the subject falls within the range of the comparable sales.

The board of review also submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the subject's July 2014 sale. The transfer declaration disclosed the subject property was advertised for sale and identified the seller as the Secretary of Housing and Urban Development, a government agency. Additionally, the board of review submitted a copy of a PTAX-203 Illinois Real Estate Transfer Declaration associated with the subject's November 2013 sale for a price of \$80,257. This transfer declaration disclosed the subject property was not advertised for sale and identified the buyer as the Secretary of Housing and Urban Development, a government agency

In rebuttal the appellant contends the subject's purchase was a qualified sale in that it was purchased through RE/MAX real estate after being on the open market.

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 purchase of the subject property in July 2014 for a price of \$25,500. The appellant provided evidence demonstrating the sale had elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 90 days. In further support of the transaction the

appellant submitted a copy of the settlement statement and a copy of the MLS listing. Furthermore, the board of review submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration disclosing the property had been advertised for sale. The Board finds the purchase price is below the market value reflected by the assessment. Although the board of review provided information on three comparable sales this evidence did not refute the fact the subject property sold after being marketed for 90 days. 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.



Chairman



Member



Member



Member



Acting Member

DISSENTING: _____

CERTIFICATION

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 19, 2016



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.