



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

APPELLANT: Jeffrey Souders  
DOCKET NO.: 14-03163.001-R-1  
PARCEL NO.: 07-13.0-213-006

The parties of record before the Property Tax Appeal Board are Jeffrey Souders, 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:** \$5,607  
**IMPR.:** \$20,393  
**TOTAL:** \$26,000

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 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 a split-level style single family dwelling of brick construction with 1,176 square feet of above grade area living area. The dwelling was constructed in 1961. Features of the property include an unfinished lower level, central air conditioning and a built-in garage. The property is located in Belleville, Stookey Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with split-level dwellings. The data provided by the appellant indicated that comparables #1 through #3 had from 1,176 to 1,806 square feet of above grade area with comparables #2 and #3 having below grade finished areas of 504 and 458 square feet of living area. Comparable #4 was described by the appellant as having 1,493 square feet of living area. The dwellings were constructed from 1961 to 2005. Each comparable has central air conditioning, two comparables have one or two fireplaces and

each comparable has a 1-car or a 2-car garage. The sales occurred from May 2014 to March 2015 for prices ranging from \$57,260 to \$84,000 or from \$25.92 to \$46.51 per square foot of total living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$26,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,243. The subject's assessment reflects a market value of \$93,570 or \$79.57 per square foot of above grade 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 four comparable sales improved with two split-level dwellings and two part split-level and part one-story dwellings that ranged in size from 1,539 to 2,240 square feet of living area. The dwellings were constructed from 1967 to 1975. Three comparables were described as having basements, each comparable had central air conditioning, three comparables each had one fireplace, three comparables had an integral garage and one comparable had a pole frame building. These comparables sold from March 2013 to January 2015 for prices ranging from \$96,000 to \$149,900 or from \$42.85 to \$79.27 per square foot of living area, including land.

### **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 appellant's comparable sales #1, #2 and #4 as well as board of review comparable sales #1 through #3. These comparables offered varying degrees of similarity to the subject property and sold for prices ranging from \$25.92 to \$79.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$79.57 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Less weight was given appellant's comparable sale #3 due to differences from the subject in age. Less weight was given board of review sale #4 due to the fact this property sold in January 2015, one year after the assessment date at issue, and has a detached 1,500 square foot pole frame building that the subject does not enjoy. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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.