



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

APPELLANT: Patrick Brydon
DOCKET NO.: 14-03691.001-R-1
PARCEL NO.: 08-22.0-413-006

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: \$5,330
IMPR.: \$14,670
TOTAL: \$20,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 one-story dwelling of brick exterior construction with 1,527 square feet of living area.¹ The dwelling was constructed in 1927. Features of the home include an unfinished basement, central air conditioning and a detached garage with 252 square feet of building area. The property has an 8,276 square foot site and is located in Belleville, Belleville Township, St. Clair County.

¹ The Multiple Listing Service listing of the subject property provided by the appellant describes the dwelling as being a 1½-story dwelling with approximately 1,715 square feet of living area. On the appeal form the appellant described the subject property as a two-story dwelling with 1,874 square feet of living area. The subject's property record card provided by the board of review describes the subject property as a one-story dwelling with 1,527 square feet of living area. For purposes of this appeal the Property Tax Appeal Board will utilize the description of the subject property as contained on the property record card.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on January 29, 2013 for a price of \$25,799. The seller was identified as Deutsch Bank National Trust Company. The appellant indicated that the property was sold through a Realtor and had been advertised in the Multiply Listing Service (MLS) for six months. To document the sale the appellant submitted a copy of the settlement statement and a copy of the subject's MLS listing. The listing described the subject property as being an REO property and bank owned. The listing further indicated the property was being sold as is and without repair. 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 \$24,648. The subject's assessment reflects a market value of \$73,819 or \$48.34 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 four comparable sales improved with a 1-story dwelling, two part 1.5-story and part 1-story dwellings and a part 2-story and part 1-story dwelling of brick or brick and frame construction that ranged in size from 1,589 to 1,998 square feet of living area. The dwellings were built from 1885 to 1925. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 216 to 576 square feet of building area. Three comparables each have one fireplace. The sales occurred from August 2012 to July 2014 for prices ranging from \$85,000 to \$134,900 or from \$42.54 to \$82.71 per square foot of living area, including land. To document the sales the board of review provided copies of the PTAX-Illinois Real Estate Transfer Declaration and a copy of the property record card for each comparable.

The board of review also submitted a copy of the PTAX-Illinois Real Estate Transfer Declaration associated with the sale of the subject property, which stated the property had been advertised for sale and transferred using a special warranty deed. The board of review submitted a copy of the special warranty deed from Deutsch Bank National Trust Company to the appellant. The record also contained a copy of a Private Sale Deed disclosing that the Private Sales Corporation had previously transferred the subject property to Duetsche Bank National Trust Company.

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 evidence in the record supports a reduction in the subject's assessment.

The evidence disclosed the subject property was purchased in March 2013 for a price of \$25,799 or \$16.90 per square foot of living area. The evidence disclosed that the property had been advertised for sale and the parties were not related. The MLS listing also indicated the subject property may have had some condition issues at the time of sale. The Board finds some weight

should be given the sale of the subject property. The board of review provided four comparable sales that had varying degrees of similarity to the subject property. The Board gave less weight to board of review sale #4 as this property sold in August 2012, not proximate in time to the assessment date at issue. The remaining comparables sold proximate in time to the assessment date at issue for prices ranging from \$85,000 to \$118,000 or from \$42.54 to \$73.63 per square foot of living area, including land. These sales tend to imply the purchase price of the subject property was not representative of fair cash value as of the assessment date. The subject's assessment reflects a market value of \$73,819 or \$48.34 per square foot of living area, including land, which is below the overall price range but within the range established by the comparable sales on a square foot basis. However, the Board finds some adjustment to the comparables would be needed to account for the condition of the subject property as reflected in the MLS listing. After considering the sale of the subject property and the best sales provided by the board of review, the Property Tax Appeal 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: December 23, 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.