



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

APPELLANT: Patrick Brydon  
DOCKET NO.: 14-03693.001-R-1  
PARCEL NO.: 08-22.0-310-008

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 **No Change** 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:** \$4,157  
**IMPR.:** \$15,561  
**TOTAL:** \$19,718

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 construction with 1,417 square feet of living area. The dwelling was constructed in 1920. Features of the home include an unfinished basement, central air conditioning and one fireplace. The property has an 8,712 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 June 17, 2013 for a price of \$25,000. The seller was identified as Prairie State Properties. The appellant indicated that the property was sold through a Realtor and had been advertised in a local newspaper for six months. To document the sale the appellant submitted a copy of the settlement statement disclosing the purchase price of \$25,000 and a copy of the subject's sales contract. Based on this evidence, the appellant requested the subject's assessment be reduced to \$8,350.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,718. The subject's assessment reflects a market value of \$59,054 or \$41.68 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 one-story dwellings of brick construction that ranged in size from 1,008 to 1,728 square feet of living area. The dwellings were built from 1924 to 1935. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 252 to 528 square feet of building area. Three comparables each have one fireplace. The sales occurred from June 2013 to October 2014 for prices ranging from \$90,000 to \$126,500 or from \$68.28 to \$101.85 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.

In rebuttal, 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 was not advertised for sale and transferred using a Quit Claim deed.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value in the record to be the sales submitted by the board of review. These comparables had varying degrees of similarity to the subject property with the exception each comparable had a garage whereas the subject property had no garage. These properties sold proximate in time to the assessment date at issue for prices ranging from \$90,000 to \$126,500 or from \$68.28 to \$101.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$59,054 or \$41.68 per square foot of living area, including land, which is below the range established by the comparable sales in this record but justified in part due to the fact the subject property has no garage. The Board gave less weight to the subject's sale due to the fact the sale price of \$25,000 or \$17.64 per square foot of living area, including land, is significantly below the purchase prices of the comparable sales provided by the board of review, which tends to demonstrate that the price may not be reflective of fair cash value as of January 1, 2014. Furthermore, a copy of the PTAX-Illinois Real Estate Transfer Declaration associated with the subject's sale signed by the seller and the appellant disclosed the subject property had not been advertised for sale, which further calls into question the arm's length nature of the transaction. Based on this record the Board finds a reduction in the subject's assessment is not 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.