



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

APPELLANT: Patrick Brydon  
DOCKET NO.: 14-03695.001-R-1  
PARCEL NO.: 08-23.0-200-020

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:** \$5,740  
**IMPR.:** \$18,908  
**TOTAL:** \$24,648

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 frame construction with 1,790 square feet of living area. The dwelling was constructed in 1956. Features of the home include a crawl space foundation, central air conditioning and a one-car attached garage with 280 square feet of building area. The property 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 December 31, 2012 for a price of \$34,000. The seller was identified as The Secretary of Veterans Affairs. The appellant indicated that the property was sold through a Realtor and had been advertised in the Multiply Listing Service (MLS) for five months. To document the sale the appellant submitted a copy of the settlement statement and a copy of the subject's MLS listing. 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 \$41.24 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 frame or brick construction that ranged in size from 1,020 to 1,691 square feet of living area. The dwellings were built from 1947 to 1959. Each comparable had a crawl space or slab foundation and central air conditioning. One comparable had a fireplace and three comparables had garages with either 392 or 420 square feet of building area. The sales occurred from July 2012 to August 2014 for prices ranging from \$46,000 to \$76,000 or from \$45.10 to \$66.52 per square foot of living area. 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 and a copy of page 1 of 3 of the Special Warranty Deed transferring the subject property from the Secretary of Veterans Affairs to the appellant. Due to the property being transferred via a special warranty deed the board of review termed the sale as "unqualified."

### **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 comparable sales #2, #3 and #4 submitted by the board of review. These comparables were relatively similar to the subject in location, style, construction, features, age and land area. These properties also sold most proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$45.10 to \$65.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$41.24 per square foot of living area, including land, which is below the range established by the best comparable sales in this record on a square foot basis. The Board gave less weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue. Furthermore, the Board finds the subject's sales price of \$34,000 or \$18.99 per square foot of living area was significantly below the purchase prices of the best comparable sales in the record, which tends to demonstrate that the price is not reflective of fair cash value as of January 1, 2014. The Board gave little weight to board of review sale #1 as this property sold in July 2012, not proximate in time to the assessment date at issue. 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.