



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

APPELLANT: Roger Mattea
DOCKET NO.: 15-03898.001-R-1 through 15-03898.006-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Roger Mattea, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
15-03898.001-R-1	02-36.0-403-004	195	0	\$195
15-03898.002-R-1	02-36.0-403-005	195	0	\$195
15-03898.003-R-1	02-36.0-403-006	195	0	\$195
15-03898.004-R-1	02-36.0-403-013	195	0	\$195
15-03898.005-R-1	02-36.0-403-014	195	0	\$195
15-03898.006-R-1	02-36.0-403-015	195	0	\$195

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 2015 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 consists of six vacant residential lots that range in size from 9,147 to 16,552 square feet of land area or a total of 80,147 square feet of land area. The subject parcels are located in Belleville Township, St. Clair County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information pertaining to the sale of the subject property. The appellant's appeal petition indicates the subject property sold in August 2014 for \$2,500 after being listed for sale on the open market for two months using the internet. The appeal petition disclosed the parties involved in the transaction

were not related. The appellant submitted the Real Estate Contract-Bond for Deed that was dated February 9, 2015. The contract identified the six residential lots and disclosed the terms of the sale. However, the contract lists the sale price of \$3,500 rather than the \$2,500 price listed in section IV of the appeal petition. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the six parcels of \$4,343. The subject parcels' assessments reflect an estimated market value of \$12,909 when applying the 2015 three-year average median level of assessment for St. Clair County of 33.41%. In support of the subject's assessment, the board of review submitted four assessment comparables to demonstrate each parcel was being uniformly assessed. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 contained in this record is the sale of the subject parcels in August 2014 for \$3,500. The subject parcels' assessments reflect an estimated market value of \$12,909, which is greater than their recent sale price. The record indicates the parties to the transaction were not related and the property was advertised for sale. The board of review did not submit any evidence to refute the arm's-length nature of the sale or challenge the contention that the sale price was reflective of market value. A contemporaneous sale of two parties dealing at arm's-length is not only relevant to the question of fair cash value but is practically conclusive on the issue of whether an assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). The Board gave no weight to the assessment equity evidence submitted by the board of review. The Board finds this evidence fails to address the appellant's overvaluation claim. Based on this analysis, the Board finds a reduction in the subject's assessment is warranted commensurate with the appellant's request.

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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



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: March 20, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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