



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

APPELLANT: Jeannette Saak
DOCKET NO.: 15-05053.001-R-1
PARCEL NO.: 12-10.0-402-047

The parties of record before the Property Tax Appeal Board are Jeannette Saak, 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: \$11,484
IMPR.: \$59,516
TOTAL: \$71,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single family residence of brick and vinyl exterior construction with 2,008 square feet of living area. The dwelling was constructed in 2005. Features of the home include an unfinished basement, central air conditioning, one fireplace and a three-car attached garage. The property is located in Millstadt, St. Clair County.

The appellant claims overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$213,000 as of March 2, 2016. The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor issued by the board of review. A copy of the board of review notice of final decision submitted by the appellant indicated the subject's assessment was increased from \$69,116 to \$71,943 after the application of a township equalization factor of 1.0409. The appellant requested the subject's assessment be reduced to \$66,786.

The board of review submitted its "Board of Review Notes on Appeal" wherein it indicated the subject property's final assessment was \$74,217; however, this total differed from the total assessment contained on the copy of the notice of final decision submitted by the appellant. After reviewing the appellant's evidence, the board of review agreed to reduce the subject's

assessment by the amount of the increased caused by the equalization factor. On the "Board of Review Notes on Appeal" the board of review indicated it would stipulate to a revised assessment of \$71,943, which was equivalent to the total assessment contained on the Notice of Final Decision on Assessed Value by Board of Review submitted by the appellant.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. Based upon the evidence submitted, the Board finds that a reduction in the subject's assessment is supported.

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 only evidence of market value in the record to be the appraisal submitted by the appellant estimating the subject property had a market value of \$213,000 as of march 2, 2016. The subject's total assessment of \$71,943 reflects a market value of \$215,333 when using the 2015 three-year average median level of assessments for St. Clair County of 33.41% as determined by the Illinois Department of Revenue, which is above the appraised value of \$213,000. The board of review submitted no evidence to challenge the appraisal submitted by the appellant. Based on this evidence the 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



Acting 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: July 21, 2017



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.