



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

APPELLANT: Steve Neumeyer  
DOCKET NO.: 15-05211.001-R-1  
PARCEL NO.: 08-21.0-211-006

The parties of record before the Property Tax Appeal Board are Steve Neumeyer, 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:** \$1,913  
**IMPR.:** \$4,087  
**TOTAL:** \$6,000

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 a one and one-half story dwelling of brick exterior construction that has 786 square feet of living area. The dwelling was constructed in 1904. The dwelling features an unfinished basement and central air conditioning. The subject has a 5,900 square foot site. The subject property is located in St. Clair 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 the overvaluation claim, the appellant submitted information for the subject and three comparable sales.<sup>1</sup> The comparables consist of one or one and one-half story dwellings of brick or frame exterior construction that were built from 1887 to 1925. One comparable has a crawl space foundation and two comparables have unfinished basements. One comparable has central air conditioning and a garage. The dwellings range in

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<sup>1</sup> Some of the subject's and comparables' descriptive information was gleaned from the property record cards that were submitted by the board of review.

size from 692 to 1,216 square feet of living area and two comparables are situated on sites that contain 5,000 and 5,662 square feet of land area. Comparables #1 and #2 sold in December 2013 and July 2014 for prices of \$20,000 and \$10,000 or \$16.45 and \$14.45 per square foot of living area including land, respectively. Comparable #3 was listed for sale at \$17,000 or \$18.97 per square foot of living area including land. 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 subject of \$8,456. The subject's assessment reflects an estimated market value of \$25,310 or \$32.20 per square foot of living area including land 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 the subject property was being uniformly assessed. The board of review also argued appellant's comparable #1 was a "Special Warranty Deed" and the seller was a financial institution. Therefore, the sale was "unqualified." The board of review claimed appellant's comparable #3 was in poor condition. 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.

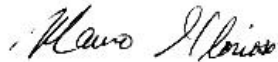
The Board finds the only evidence of market value contained in this record are the comparables submitted by the appellant. Comparables #1 and #2 sold in December 2013 and July 2014 for prices of \$20,000 and \$10,000 or \$16.45 and \$14.45 per square foot of living area including land, respectively. Comparable #3 was listed for sale at \$17,000 or \$18.97 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$25,310 or \$32.20 per square foot of living area including land, which is considerably more than the comparable sales and listing. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, a reduction in the subject's assessment is warranted.

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. The board of review also claimed one comparable submitted by the appellant was "unqualified" because of its "Special Warranty Deed" and the seller was a financial institution. The Board gave this claim little weight. Section 16-183 of the Property Tax Code provides:

The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those

compulsory sales of comparable properties submitted by the taxpayer. (35 ILCS 200/16-183).

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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