



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

APPELLANT: Steven Neumeyer
DOCKET NO.: 15-05212.001-R-1
PARCEL NO.: 08-21.0-115-011

The parties of record before the Property Tax Appeal Board are Steven 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 **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: \$1,579
IMPR.: \$6,682
TOTAL: \$8,261

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-story dwelling of frame exterior construction that has 480 square feet of living area. The dwelling was constructed in 1949 with an effective age of 1975. The dwelling features a crawl space foundation and central air conditioning. The subject has a 3,023 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 four comparable sales. The comparables consist of one-story dwellings of frame exterior construction that were built from 1855 to 1947. One comparable has a basement, two comparables have central air conditioning and two comparables have a garage. The dwellings range in size from 500 to 732 square feet of living and are situated on sites that contain from 5,082 to 11,236 square feet of land area. The comparables sold from November

2013 to November 2015 for prices ranging from \$5,000 to \$23,500 or from \$6.83 to \$37.41 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 \$8,261. The subject's assessment reflects an estimated market value of \$24,591 or \$51.23 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. Comparables #1 and #2 sold in September 2015 and August 2013 for prices of \$65,000 and \$112,500 or \$97.45 and \$86.21 per square foot of living area including land, respectively. These two comparables consist of one-story dwellings of frame exterior construction that were built in 1974 and 1984. Comparable #1 has central air conditioning. Comparable #2 has a full basement, central air conditioning and a garage. The dwellings contain 667 and 1,305 square feet of living and are situated on sites that contain from 13,934 and 10,819 square feet of land area.

The board of review also argued comparables #3 and #4 submitted by the appellant are "unqualified sales." The board of reviewing submitted a copy of the Real Estate Transfer Declaration associated with comparable #3 indicating the property was not advertised for sale. The board of review argued comparable #4 was a "Special Warranty Deed" and the seller was a financial institution. 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 did not meet this burden of proof and no reduction in the subject's assessment is warranted.

As an initial matter, 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 finds the parties submitted six comparable sales for consideration. The Board gave less weight to the comparables submitted by the appellant. Comparables #1, #2 and #4 are located in a different town and are older in age when compared to the subject. Comparable #3 was not advertised for sale in the open market to be considered an arm's-length transaction that is reflective of market value. The Board gave less weight to comparable #2 submitted by the board of review due to its newer age, larger size and superior amenities when compared to the subject. The Board finds comparable #1 submitted by the board of review was most similar to the subject in location, design, size, age and features. It sold in September 2015 for \$65,000 or from \$97.45 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$24,591 or \$51.23 per square foot of living area including land, which is less

than the most similar comparable sale contained in the record. Therefore, no reduction in the subject's assessment is warranted.

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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