



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

APPELLANT: L & N Investments
DOCKET NO.: 15-05217.001-R-1
PARCEL NO.: 08-22.0-335-009

The parties of record before the Property Tax Appeal Board are L & N Investments, 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: \$10,410
IMPR.: \$ 2,415
TOTAL: \$12,825

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 two-story dwelling of masonry construction that has 2,748 square feet of living area. The dwelling was constructed in 1950 and has an effective age of 1985. The dwelling features an unfinished basement and central air conditioning. The subject has 2,444 square foot site. The subject property is 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 overvaluation claim, the appellant submitted information for the subject and four comparable sales.¹ The comparables consist of one-story; a one and one-half story; and two, two-story dwellings of frame or masonry exterior construction that were built from 1852 to 1921 and have effective ages ranging from 1940 to 1960. Two comparables

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

have unfinished basements and two comparables have crawl space foundations. The comparables have central air conditioning and two comparables have a garage. The dwellings range in size from 1,527 to 5,820 square feet of living. The comparables sold in July 2013 or December 2015 for prices ranging from \$18,500 to \$25,799 or from \$3.17 to \$16.90 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 \$18,679. The subject's assessment reflects an estimated market value of \$55,908 or \$20.35 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%. The board of review submitted property record cards for the comparables submitted by the appellant. The board of review did not submit any market value evidence to support its assessment of the subject property. The board of review argued the graph submitted by the appellant was incomplete and all sales used are unqualified. 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 is the comparable sales submitted by the appellant. The Board gave less weight to comparables #1 and #4 submitted by the appellant. Comparable #1 is larger in size and is a mixed-use commercial and multi-family residential property, unlike the subject which is a single-family dwelling. Comparable #4 is dissimilar in design when compared to the subject. The Board finds the remaining two comparables are more similar when compared to the subject in age, design, size and features. They sold in October 2013 and April 2014 for prices of \$20,500 and \$24,000 or \$8.97 and \$13.69 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$55,908 or \$20.35, which is greater than the most similar comparable sales. 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.

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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APPELLANT

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