



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

APPELLANT: George Skidis Jr. as Trustee  
DOCKET NO.: 15-05318.001-R-1  
PARCEL NO.: 03-35.0-206-033

The parties of record before the Property Tax Appeal Board are George Skidis Jr. as Trustee, 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:** \$2,024  
**IMPR.:** \$1,621  
**TOTAL:** \$3,645

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 mobile home that has 980 square feet of living area. The dwelling was constructed in 1976. The subject has a 6,000 square foot site. The subject property is located in Caseyville 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 a NADA Value Report wherein the subject dwelling was estimated to have a retail value of \$4,816.77 excluding 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 \$6,072. The subject's assessment reflects an estimated market

value of \$18,174 or \$18.55 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 comparable sales located in close proximity to the subject. They consist of mobile homes that were 21 to 40 years old. The dwellings range in size from 672 to 1,100 square feet of living area that are situated on sites that range in size from 6,001 to 6,074 square feet of land area. The comparables sold from April 2013 to June 2015 for prices ranging from \$7,500 to \$55,000 or from \$11.16 to \$50.00 per square foot of living area including land. Based on this evidence, the board of review argued the subject property is underassessed and no reduction is warranted based on the current sales.

Under rebuttal, the appellant argued the subject's land value was not challenged<sup>1</sup> and the sales evidence submitted by the board of review are from the year 2013 not tax year 2015.

### **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 a preponderance of the evidence demonstrates the subject property is overvalued.

The appellant submitted a NADA Value Report wherein the subject dwelling was estimated to have a retail value of \$4,816.77 excluding land. The board of review submitted four comparables sales to support its assessment of the subject property. The Board gave less weight to comparables #1, #2 and #3 submitted by the board of review. These comparables are newer in age when compared to the subject and sold in 2013, which are dated and less reliable indicators of market value as of the January 1, 2015 assessment date. The Board finds comparable #4 submitted by the board of review was similar to the subject in location, land area, design, age and features, but somewhat smaller in dwelling size. It sold in June 2015 for \$7,500 or \$11.16 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$18,174 or \$18.55 per square foot of living area including land, which is greater than the most similar comparable sale contained in the record. Additionally, the Board finds the NADA Value Report submitted by the appellant that estimated the subject dwelling had a retail value of \$4,816.77 excluding land further lends support that the subject property is overvalued. Therefore, a reduction in the subject's assessment is warranted.

---

<sup>1</sup> The Board finds the subject parcel consists of real property including both land and improvements. In Showplace Theatre Company v. Property Tax Appeal Board, 145 Ill.App 3d. 774 (2<sup>nd</sup> Dist. 1986), the court held an appeal to the Property Tax Appeal Board includes both land and improvements and together constitute a single assessment in this market value case. In accordance with Showplace, the Property Tax Appeal Board will analyze the subject's total assessment in making the determination on whether the assessment is reflective of its fair cash value.

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Trustee, George Skidis Jr.  
PMB Box 136A  
5720 N. Belt West, Suite 20  
Belleville, IL 62226

COUNTY

St. Clair County Board of Review  
St. Clair County Building  
10 Public Square  
Belleville, IL 62220