



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

APPELLANT: David Ahle
DOCKET NO.: 15-05859.001-R-1
PARCEL NO.: 04-04.0-403-002

The parties of record before the Property Tax Appeal Board are David Ahle, 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: \$20,310
IMPR.: \$72,092
TOTAL: \$92,402

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 brick construction that has 2,213 square feet of living area.¹ The dwelling was built in 1999. The home features a full unfinished walkout basement, central air conditioning, two fireplaces and a 850 square foot three-car attached garage. The subject has a 55,142 square foot site. The subject property is located in O'fallon 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 this argument, the appellant submitted an appraisal of the subject property. The appraisal was prepared by Scott Tade, a state licensed appraiser. The

¹ The Board find the best and only evidence of the subject's dwelling size was the schematic drawing contained on the property record card that was submitted by the board of review depicting 2,213 square feet of living area. The appraisal submitted by the appellant was void of any evidence showing the calculation of the reported 2,412 square foot dwelling size.

appraiser developed the sales comparison approach to value in arriving at a final opinion of value of \$230,000 as of January 1, 2015. The appraisal report and corresponding photographs indicate a retaining wall had collapsed resulting in some water damage to the lower level.

Under the sales comparison approach to value, the appraiser selected three comparable sales located from ¼ of a mile to 2½ miles from the subject. The comparables consist of one-story dwellings of brick, "brick/combo," or dryvit and vinyl exterior construction that were 16 or 20 years old. One comparable has a partial unfinished basement and two comparables have full basements that are partially finished. Two comparables have central air conditioning with forced air heating and one comparable has a geothermal heating and cooling system. Each comparable has a fireplace and a two-car attached garage. The dwellings range in size from 1,900 to 2,208 square feet of living area and are situated on sites that contain from 1.02 to 4.89 acres of land area. The comparables sold in March 2013 or September 2014 for prices ranging from \$227,500 to \$245,000 or from \$104.62 to \$119.74 per square foot of living area including land. The appraiser applied adjustments to the comparables for difference from the subject in land area, condition, room count, dwelling size, finished basement area and various other features like decks, fireplaces and patios. The adjustments resulted in adjusted sale prices ranging from \$225,200 to \$242,100. Based on these adjusted sale prices, the appraiser concluded the subject property had an estimated market value of \$230,000.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$92,402. The subject's assessment reflects an estimated market value of \$276,570 or \$124.98 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 a letter addressing the appeal and an analysis of three comparable sales located one block from the subject property. The comparables consist of one-story dwellings of brick and frame exterior construction that were 9 to 14 years old. One comparable has an unfinished basement and two comparables have finished basements. The comparables have central air conditioning and garages that contain 768 or 776 square feet of building area. One comparable has a fireplace. The dwellings range in size from 2,357 to 2,716 square feet of living area and are situated on sites that contain from 42,223 to 50,809 square feet of land area. The comparables sold from November 2012 to October 2014 for prices ranging from \$315,000 to \$350,000 or from \$128.87 to \$148.07 per square foot of living area including land.

The board of review argued all the comparable sales used by the appellant's appraiser were located outside the subject's neighborhood. These comparables were located in an older subdivision whereas sales from the subject's subdivision were available. 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 failed to meet this burden of proof.

The appellant submitted an appraisal estimating the subject property has a market value of \$230,000 as of December 8, 2014. The Board gave little weight to the appraisal report. The Board finds it problematic that the appellant's appraiser utilized sales of properties that were not located in the subject's subdivision, but located from ¼ of a mile to 2½ miles from the subject. The Board finds comparable #3 used by the appellant's appraiser sold in March 2013, which is dated and a less reliable indicator of market value as of the subject's January 1, 2015 assessment date. As a result, the Board finds the credibility of the appraiser's final value conclusion is undermined.

The board of review submitted three comparable sales for the Board's consideration. The Board gave less weight to comparable #3. This property sold in November 2012, which is dated and a less reliable indicator of market value as of the subject's January 1, 2015 assessment date. The Board finds the two remaining comparables are more similar to the subject in location, design, dwelling size and most features, but are six years newer in age and have less land area when compared to the subject. They sold in October and July of 2014 for \$315,000 and \$350,000 or \$132.02 and \$128.87 per square foot of living area including land, respectively. The subject's assessment reflects an estimated market value of \$276,570 or \$124.98 per square foot of living area including land, which is considerably less than the most similar comparable sales contained in the record. After considering adjustments to the comparables for the differences to the subject, such as their superior condition, the Board finds the subject's estimated market value as reflected by its assessment is justified. Therefore, the Board finds 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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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: April 17, 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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