



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

APPELLANT: Elvie Garth
DOCKET NO.: 15-05872.001-R-1
PARCEL NO.: 02-26.0-209-008

The parties of record before the Property Tax Appeal Board are Elvie Garth, 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: \$2,539
IMPR.: \$9,589
TOTAL: \$12,128

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 is improved with a one-story dwelling of frame construction with 1,218 square feet of living area. The dwelling was constructed in 1956. Features of the property include a full unfinished basement, central air conditioning and a detached garage with 240 square feet of building area. The property has a 13,745 square foot site and is located in East St. Louis, East St. Louis Township, St. Clair County.

The appellant marked recent sale, comparable sales, and assessment inequity as the bases of the appeal. In describing the subject property, the appellant asserted the garage is in disrepair and not usable. The appellant further stated that the value of the property prevents a loan to rebuild the garage to make it usable.

In support of the overvaluation argument the appellant completed Section IV – Recent Sale Data disclosing the subject property was purchased in May 2011 for a price of \$15,000. The appellant

identified the seller as Audrey S. Nicholson and indicated the parties were not related. He further disclosed the subject property was sold through a Realtor, the property had been advertised in the Multiple Listing Service, and had been on the market for two years. The appellant also stated that \$3,000 was spent renovating the property prior to being occupied in June 2011.

The appellant submitted no comparable sales to support the overvaluation argument.

In support of the assessment inequity argument the appellant submitted information on four equity comparables improved with one-story dwellings of frame construction that ranged in size from 1,156 to 1,881 square feet of living area.¹ The dwellings ranged in age from 57 to 66 years old. One comparable has a basement, each comparable has central air conditioning and three comparables have garages ranging in size from 120 to 364 square feet of building area. These properties have sites ranging in size from 6,735 to 13,957 square feet of land area. The comparables have land assessments ranging from \$1,244 to \$2,578 or \$.18 per square foot of land area. The comparables have improvement assessments ranging from \$2,055 to \$9,263 or from \$1.43 to \$6.94 per square foot of living area.

Based on this evidence the appellant requested the subject's land assessment be reduced to \$1,000 and the improvement assessment be reduced to \$6,000 for a total revised assessment of \$7,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$12,128. The subject's assessment reflects a market value of \$36,301 or \$29.80 per square foot of living area, including land, when using 2015 three-year average median level of assessments for St. Clair County of 33.41% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$9,589 or \$7.87 per square foot of living area. The subject property has a land assessment of \$2,539 or \$.18 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on four comparables improved with one-story dwellings of masonry or frame construction that range in size from 840 to 1,232 square feet of living area. The dwellings were constructed from 1946 to 1956. Two comparables have full unfinished basements, each comparable has central air conditioning, and each comparable has a garage ranging in size from 240 to 864 square feet of building area. These properties have sites ranging in size from 7,581 to 10,150 square feet of land area. The comparables have land assessments ranging from \$1,400 to \$1,875 or \$.18 per square foot of land area. The comparables have improvement assessments ranging from \$5,953 to \$14,445 or from \$7.08 to \$11.92 per square foot of living area. These same properties sold from June 2013 to August 2015 for prices ranging from \$20,000 to \$62,000 or from \$16.23 to \$59.07 per square foot of living area, including land. The board of review provided copies of the PTAX-203 Illinois Real Estate Transfer Declaration for each of its sales. The transfer declarations disclosed that board of review sales #3 and #4 were not advertised for sale.

¹ In the grid analysis prepared by the appellant, the appellant utilized the market values for the land and improvements as reflected on each property's property record card. In its analysis the Property Tax Appeal Board has converted the market values to assessed values.

The board of review asserted that no reduction in the assessment was warranted.

Conclusion of Law

The appellant contends in part overvaluation as the basis of the appeal. 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 a reduction in the subject's assessment is not warranted on this basis.

The appellant provided evidence that the subject property was purchased in May 2011 for a price of \$15,000. The appellant also asserted that \$3,000 was subsequently spent to renovate the property prior to occupancy in July 2011. The Property Tax Appeal Board finds the subject's purchase date was not proximate in time to the assessment date at issue and is not probative in establishing the market value of the subject property as of January 1, 2015. Therefore, the Board gives little weight to the subject's May 2011 purchase price. The board of review provided information on four comparable sales that had varying degrees of similarity to the subject property. The sales occurred from June 2013 to August 2015 for prices ranging from \$20,000 to \$62,000 or from \$16.23 to \$59.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$36,301 or \$29.80 per square foot of living area, which is within the range and supported by these comparables. Based on this record the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

The taxpayer alternatively contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The record contends eight comparables provided by the parties with varying degrees of similarity to the subject property. These properties have improvement assessments ranging from \$2,055 to \$14,445 or from \$1.43 to \$11.92 per square foot of living area. The subject's improvement assessment of \$9,589 or \$7.87 per square foot of living area falls within the range established by the comparables in this record. Furthermore, each of the comparables has a land assessment of \$.18 per square foot of land area. The subject property has a land assessment of \$.18 per square foot of land area, which is equivalent to that of the comparables on a square foot basis. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property was inequitably assessed and a reduction in the subject's assessment is not justified.

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



Acting 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: November 21, 2017



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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