



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

APPELLANT: Richard Hankins  
DOCKET NO.: 15-05957.001-R-1  
PARCEL NO.: 04-20.0-407-006

The parties of record before the Property Tax Appeal Board are Richard Hankins, 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:** \$15,321  
**IMPR.:** \$47,067  
**TOTAL:** \$62,388

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 brick and frame exterior construction that has 2,852 square feet of living area. The dwelling was constructed in 1987. The dwelling features a crawl space foundation, central air conditioning, a fireplace and a 572 square foot attached garage. The subject has a 11,963 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 the overvaluation claim, the appellant submitted limited descriptive information for eight comparable sales, one listing and one pre-foreclosure auction zestimate.<sup>1</sup> The comparables are located in O'Fallon, Illinois, but their proximate location in relation to the subject was not disclosed. Eight comparables consist of two-story dwellings of

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<sup>1</sup> The descriptive information for the comparables were taken from the underlying Zillow.com face sheets, photographs and/or property record cards for three of the ten comparables.

unknown, masonry or frame and masonry exterior construction. The design for two comparables was not disclosed. Four comparables have crawl space and/or concrete slab foundations, while the foundation type of six comparables was not disclosed. Three comparable were built from 1975 to 1986 and the ages of seven comparables was not disclosed. Four comparables were reported to have central air conditioning, four comparables have a fireplace and five comparables have attached garages. The dwellings range in size from 2,690 to 3,400 square feet of living, but their site sizes were not disclosed. Eight comparables sold from May 2015 to August 2016 for prices ranging from \$69,333 to \$183,000 or from \$25.68 to \$61.49 per square foot of living area including land. Comparable #5 was listed for sale for \$178,000 or \$66.17 per square foot of living area including land. Comparable #6 was a pre-foreclosure auction with an estimated market value of \$180,705 or \$64.54 per square foot of living area including land based on a Zillow.com zestimate. 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 \$62,388. The subject's assessment reflects an estimated market value of \$186,735 or \$65.48 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 within four blocks of the subject. Comparable #1 is located across the street from the subject. The comparables consist of two-story dwellings of brick and frame exterior construction that were 18 or 19 years old. The comparables have crawl space foundations, central air conditioning, one fireplace and garages that range in size from 506 to 624 square feet of building area. The dwellings range in size from 2,442 to 2,690 square feet of living and are situated on sites that contain from 12,092 to 14,857 square feet of land area. The comparables sold from July 2014 to September 2015 for prices ranging from \$204,000 to \$250,000 or from \$76.69 to \$102.38 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant submitted two location maps depicting the proximate location for three of his comparables and the board of review's comparables.

### **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.

The parties submitted market information for 14 suggested comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. The appellant failed to provide complete descriptive information for the properties in order for the Board to perform a meaningful comparative analysis. For example, the appellant did not provide the proximate location for seven comparables; the land sizes for all the comparables; the design for two comparables; the age for seven comparables; the foundation type for six comparables;

and features like central air conditioning, fireplaces and garages for five comparables. The Board finds the comparables submitted by the board of review were most similar to the subject in location, land area, design, age, dwelling size and features. These comparables sold from July 2014 to September 2015 for prices ranging from \$204,000 to \$250,000 or from \$76.69 to \$102.38 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$186,735 or \$65.48 per square foot of living area including land, which is less than the most similar comparable sales 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(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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