



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

APPELLANT: Patrick Brydon  
DOCKET NO.: 15-06766.001-R-1  
PARCEL NO.: 08-22.0-413-006

The parties of record before the Property Tax Appeal Board are Patrick Brydon, 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:** \$5,406  
**IMPR.:** \$14,594  
**TOTAL:** \$20,000

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 brick exterior construction with 1,527 square feet of living area.<sup>1</sup> The dwelling was constructed in 1927. Features of the home include an unfinished basement, central air conditioning and a detached garage with 252 square feet of building area. The property has an 8,276-square foot site and is located in Belleville, Belleville Township, St. Clair County.

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<sup>1</sup> The Multiple Listing Service listing of the subject property provided by the appellant describes the dwelling as being a 1½-story dwelling with approximately 1,715 square feet of living area. On the appeal form the appellant described the subject property as a two-story dwelling with 1,874 square feet of living area. The subject's property record card provided by the board of review describes the subject property as a one-story dwelling with 1,527 square feet of living area. For purposes of this appeal the Property Tax Appeal Board will utilize the description of the subject property as contained on the property record card.

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 filled out Section IV – Recent Sale Data of the Residential Appeal Form indicating that the property sold July 29, 2013 for a sale price of \$25,799. The appellant stated that the property was sold by a realtor, had been advertised for sale and on the market for 6 months. The appellant also indicated that \$4,000 was spent prior to occupying. A copy of the Multiple Listing Service sheet and the settlement statement was submitted as evidence. The appellant submitted a copy of the final decision issued by the St. Clair County Board of Review establishing a total assessment for the subject of \$30,615, which reflects a market value of approximately \$91,854 using the statutory level of assessments. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$20,000, which reflects an estimated market value of approximately \$60,000.

The board of review did not timely submit its "Board of Review Notes on Appeal" and evidence in support of the assessed valuation of the subject property.

### **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 appellant submitted a settlement statement and a Multiple Listing Service sheet to show that the subject property sold in July 2013 for a price of \$25,799. The appellant indicated that an additional \$4,000 was spent prior to the property being occupied. The board of review did not submit any evidence to support its assessment of the subject property or refute the valuation evidence submitted by the appellant as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)). The subject's assessment reflects an estimated market value of \$91,854 or \$60.15 per square foot of living area including land, which is greater than the recent sale information submitted by the appellant. Based on the evidence contained in this record, the Board finds a reduction in the subject's assessment is warranted commensurate with the appellant's request.

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: September 18, 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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COUNTY

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