



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

APPELLANT: Earl & Wendy Lee Ingles  
DOCKET NO.: 16-06847.001-R-1  
PARCEL NO.: 18-33.0-207-002

The parties of record before the Property Tax Appeal Board are Earl & Wendy Lee Ingles, the appellants; 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:** \$3,485  
**IMPR.:** \$21,515  
**TOTAL:** \$25,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2016 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 frame exterior construction with 2,400 square feet of living area. The dwelling was constructed in 1923 and was 93 years of age. Features of the home include a partial basement with a crawl space foundation, central air conditioning, a fireplace and a detached garage containing 961 square feet of building area. The property has a 18,223-square foot site and is located in New Athens, St. Clair Township, St. Clair County.

The appellants claim overvaluation as the basis of the appeal. The appellants marked "Recent appraisal" on the appeal form and submitted evidence consistent with comparable sales in support of the overvaluation argument. The appellants submitted real estate valuation information report compiled by Collateral Analytics, LLC in connection with a re-finance of the mortgage loan, estimating the subject property had a market value of \$75,000 as of the date of

the report, June 27, 2016. The disclaimer in the report expressly states “[t]his report is not an appraisal”.

The report disclosed three comparable sales located from .34 to .6 of a mile from the subject property. The comparables are described as ranch-style dwellings of “average” condition ranging in size from 1,344 to 1,580 square feet of living area. The homes range in age from 53 to 67 years old. Two homes each feature a basement and each dwelling has a 1-car, 2-car or a 4-car garage. The properties sold from May to October 2013 for prices ranging from \$89,900 to \$101,000 or from \$63.92 to \$68.25 per square foot of living area, including land. The appellants submitted a copy of their appeal petition before the board of review.

The appellants’ submission also includes a copy of a “Notice of Final Decision on Assessed Value by Board of Review” depicting the reason for the change in subject’s assessment was the application of the equalization factor and “**Board Decision**”. The notice disclosed the subject’s total assessment of \$33,263. This assessment reflects a market value of approximately \$99,590 or \$41.50 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for St. Clair County of 33.40% as determined by the Illinois Department of Revenue.

Based on this evidence, the appellants requested a reduction in the subject’s total assessment to \$25,000<sup>1</sup> to reflect approximate market value of \$75,000 or \$31.25 per square foot of living area, land included, based on the statutory assessment rate of 33.33%.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).<sup>2</sup>

### Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject’s assessment is warranted.

As an initial matter, The Property Tax Appeal Board has jurisdiction over cases in certain specific circumstances. (35 ILCS 200/16-160 & 185). As stated in the Property Tax Code:

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<sup>1</sup> The appellants’ listed the assessment requested amount of \$75,000 on the appeal form which is obviously in error based upon their argument before the board of review that they desire the subject’s assessment to reflect a **market value** of \$75,000.

<sup>2</sup> By letter dated May 14, 2018, the St. Clair County Board of Review was granted a final extension of 60 days to respond to this appeal and to submit evidence. The board of review did not respond by the given date and did not request any further extensions. Therefore, the board of review was defaulted by letter dated December 13, 2018.

. . . any taxpayer dissatisfied with the decision of a board of review or board of appeals as such decision pertains to the assessment of his or her property for taxation purposes . . . may, (i) in counties with less than 3,000,000 inhabitants **within 30 days after the date of written notice of the decision of the board of review** . . . appeal the decision to the Property Tax Appeal Board for review. [Emphasis added.]

(35 ILCS 200/16-160)

The evidence submitted by the appellants discloses that they filed an appeal before the board of review. Furthermore, the Notice of Final Decision on Assessed Value by Board of Review expressly states that a decision of the board of review was rendered. The Property Tax Appeal Board finds that the St. Clair County board of review did not dismiss the above appeal and, therefore, pursuant to 35 ILCS 200/16-160 the Property Tax Appeal Board has jurisdiction over the parties and the subject matter of this appeal.

The Board finds the only evidence of market value in this record to be appellants' comparable sales. These three comparable sales were close in proximity to the subject property and were similar to the subject in some features. However, they differ from the subject in design, age and size of living area. The comparables in this record sold for prices ranging from \$89,900 to \$101,000 or from \$63.92 to \$68.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$99,590 or \$41.50 per square foot of living area, including land, which is excessive on an overall value basis considering the subject's much older age of 93 years old. The subject's lower value per square foot is justified based on its larger dwelling size and economies of scale relative to the other dwellings in this record. After considering appropriate adjustments to the comparables for differences in size and age in order to be more equivalent to the subject property, the Board finds that the appellant has demonstrated by a preponderance of the evidence that the subject is overvalued and, therefore, a reduction in the subject's assessment commensurate with the appellants' request is 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(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: May 26, 2020



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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