



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

APPELLANT: Marcie Moore
DOCKET NO.: 16-06914.001-R-1
PARCEL NO.: 08-21.0-111-014

The parties of record before the Property Tax Appeal Board are Marcie Moore, 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: \$3,240
IMPR.: \$22,303
TOTAL: \$25,543

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 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 is improved with a 1.5-story frame dwelling. The home was built in 1907 and contains approximately 1,628 square feet of living area. Features include a full unfinished basement and central air conditioning. The subject is located in Belleville, Belleville Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation argument the appellant completed Section IV - Recent Sale Data of the appeal form disclosing the subject was purchased on April 23, 2013 for \$70,000 or \$43.00 per square foot of living area..

In addition to the recent sale information, the appellant submitted a grid analysis of three equity comparables. The three comparables are described as 1 or 1.5-story frame or masonry dwellings on the same block as the subject. They were built between 1907 and 1950 and range in size from

1,050 to 1,299 square feet of living area.¹ Their features have varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$20,144 to \$22,993 or from \$15.51 to \$21.90 per square foot of living area. Based on this evidence the appellant requested the subject's 2016 total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,543. The subject property has an improvement assessment of \$22,303 or \$13.70 per square foot of living area. The subject's assessment reflects a market value of \$76,476 or \$46.98 per square foot of living area, including land, 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.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables, one of which sold in July 2016 for \$75,000 or \$49.90 per square foot of living area. The comparables are described as 1.5-story frame dwellings located within one block of the subject. The comparables are either 105 or 109 years old and range in size from 1,218 to 1,503 square feet of living area. Their features have varying degrees of similarity when compared to the subject. Board of review comparable #2 is the same property as appellant's comparable #3. The comparables have improvement assessments ranging from \$20,144 to \$25,977 or from \$15.05 to \$21.33 per square foot of living area.² Based on this evidence the board of review asked for 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 did not meet this burden of proof and a reduction in the subject's assessment based on overvaluation is not warranted.

The appellant completed Section IV - Recent Sale Data of the appeal form disclosing the subject was purchased on April 23, 2013 for \$70,000. The Board gives little weight to this sale based on the sale date not proximate in time to the subject's assessment date of January 1, 2016. The Board finds board of review comparable #1, which sold in July 2016 for \$75,000 or \$49.90 per square foot of living area, supports the subject's assessment which reflects a market value of \$76,476 or \$46.98 per square foot of living area, including land.

The Board will also analyze the appeal based on equity since both parties submitted improvement assessment information on five equity comparables for the Board's consideration. 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).

¹ The Board used the dwelling size from the Property Record Card for appellant's comparable #3.

² In the grid analysis, the board of review used total assessment rather than improvement assessment when calculating the assessment per square foot.

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.

The equity comparables have improvement assessments ranging from \$20,144 to \$25,977 or from \$15.05 to \$21.90 per square foot of living area. The subject property has an improvement assessment of \$22,303 or \$13.70 per square foot of living area which is within the range established by the most similar comparables contained in the record on an overall basis and below that range on a per square foot basis. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment based on inequity is not 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: February 18, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Marcie Moore
509 N 16th St
Belleville , IL 62226

COUNTY

St. Clair County Board of Review
St. Clair County Building
10 Public Square
Belleville, IL 62220