



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

APPELLANT: Megan Mast
DOCKET NO.: 16-06995.001-R-1
PARCEL NO.: 08-05.0-401-065

The parties of record before the Property Tax Appeal Board are Megan Mast, 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: \$11,696
IMPR.: \$46,949
TOTAL: \$58,645

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 consists of a one-story brick duplex with 1,457 square feet of living area.¹ The dwelling was constructed in 2003 and features a full, unfinished basement, central air conditioning and a 2-car garage. The subject's 3,283 square foot site is owned by the association and is located in Swansea, St. Clair Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. The appellant submitted information on three comparable properties that sold from 2003 through 2013 for prices ranging from \$95,000 to \$274,000 or from \$54.29 to \$164.43 per square foot of living area, including land. The comparables are described as one-story brick dwellings that range in size from 1,417 to 2,298 square feet of living area built in 2003 or 2011. Each comparable has two units, one

¹ The appellant claims the dwelling contains 1,417 square feet of living area but submitted no evidence to support the claim. The board of review claims the dwelling contains 1,457 square feet of living area and submitted a Property Record Card as documentation. The Board will use 1,457 square feet of living area in its analysis.

features a full finished basement and two lack basements. The comparables feature central air conditioning and two-car garages. Based on this evidence, the appellant requested the subject's total 2016 assessment be reduced to \$58,645 which reflects a market value of \$175,584 or \$120.51 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.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,029. The subject's assessment reflects a market value of \$197,692 or \$135.68 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 two sales described as 1-story brick duplex dwellings. They are 5 or 6 years old and contain either 1,806 or 1,780 square feet of living area. One comparable features a basement with finished area and one is on a crawl-space foundation. Both feature central air conditioning and 2-car garages. The comparables sold in May 2014 and June 2015 for \$267,500 and \$130,000 or for \$148.12 and \$73.03 per square foot of living area including land, respectively. Based on this evidence, the board of review requested 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 a reduction in the subject's assessment based on overvaluation is warranted.

The Board finds none of the comparables submitted by either party were particularly similar to the subject and sold proximate in time to the subject's assessment date of January 1, 2016. Appellant's comparables #1 and #3 sold nine and thirteen years prior to the subject's assessment date and were given little weight. Appellant's comparable #2 and the board of review comparables sold within three years of the subject's assessment date but were dissimilar to the subject based on the foundations. These three comparables sold for prices ranging from \$95,000 to \$267,500 or from \$54.29 to \$148.12 per square foot of living area. The Board gave slightly more weight to board of review comparable #2 which is inferior to the subject due to its crawl-space foundation but sold in June 2015, six-months prior to the subject's assessment date. Based on this evidence, the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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: 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

Megan Mast
1829 Carrington Way
Swansea, IL 62226

COUNTY

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