



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

APPELLANT: Michael Hagberg  
DOCKET NO.: 16-07025.001-R-1  
PARCEL NO.: 08-28.0-116-029

The parties of record before the Property Tax Appeal Board are Michael Hagberg, 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:** \$333  
**IMPR.:** \$ 0  
**TOTAL:** \$333

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 vacant residential lot that contains approximately 3,953 square feet of land area. The subject property is located in Belleville Township, St. Clair County.

The appellant in this appeal submitted an appraisal to demonstrate that the subject property was overvalued. The appraisal valued the subject and two contiguous vacant land parcels totaling approximately 15,072 square feet of land area. The appraiser developed the sales comparison approach to value using four land sales located from 1.80 to 11.23 miles from the subject. The lots range in size from 4,500 to 20,038 square feet of land area. They sold from June 2015 to October 2016 for process ranging from \$2,100 to \$9,500 or from \$.16 to \$.63 per square foot of land area. After adjusting the comparables for differences to the subject in location and land size, the appraiser arrived at an opinion of value for the three vacant parcels of \$4,000 as of January 3, 2017.

The appellant explained that the subject parcel under appeal is comprised of one-fourth of the overall area of the three parcels appraised. Thus, the appellant opined the subject lot has a market value of \$1,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$333.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$2,146 was disclosed. The subject's assessment reflects an estimated market value of \$6,425 or \$1.63 per square foot of land area when applying St. Clair County's 2016 three-year average median level of assessment of 33.40%. After reviewing the appellant's evidence, the board of review offered to reduce the subject's assessment to \$647, which reflects an estimated market value of approximately \$1,941.

The appellant was notified of this suggested assessment and given thirty (30) days to respond if the offer was not acceptable. The appellant responded to the Property Tax Appeal Board by the established deadline rejecting the proposed assessment.

In rebuttal, the appellant argued the board of review did not present any evidence to support the proposed assessment of \$647. The appellant also argued the township multiplier should be backed out of the equation. Thus, the appellant requested the subject's assessment be reduced to \$327.

### **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 Board finds the only evidence of the subject's market value contained in this record is the appraisal submitted by the appellant, which valued the subject parcel and two contiguous vacant land parcels. The appraiser developed the sales comparison approach to value in arriving at an opinion of value of \$4,000 as of January 3, 2017. The appellant explained that the subject parcel under appeal is comprised of one-fourth of the overall area of the three parcels appraised. As a result, the appellant opined the subject lot has a market value of \$1,000. The board of review did not submit any evidence in support of the correct assessment of the subject property; refute the value evidence submitted by the appellant; or support the proposed assessment of \$647. Based on the evidence contained in this record, the Board finds a 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: November 20, 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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