



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

APPELLANT: Ken & Inger Varel
DOCKET NO.: 16-07030.001-R-1
PARCEL NO.: 08-14.0-307-054

The parties of record before the Property Tax Appeal Board are Ken & Inger Varel, 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 **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: \$7,140
IMPR.: \$35,805
TOTAL: \$42,945

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 split-level, single-family dwelling of masonry exterior construction with 1,890 square feet of above-grade living area.¹ The dwelling was constructed in 1978. Features of the home include a lower level, central air conditioning and a 702 square foot integral garage. The property has a 14,571 square foot site and is located in Belleville, Belleville Township, St. Clair County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants completed the Section V grid analysis with information on three comparable sales. The properties were located from .9 of a mile to 3.2-miles from the subject property. The parcels range in size from 8,312 to 10,702 square feet of land area and have been improved with two-story frame or frame and masonry dwellings that were 30 to 40 years old. The appellants

¹ The appellants reported a dwelling size of 2,743 square feet which appears to be taken from the subject's property record card and include the "upper floor" of 151 square feet and the "in ground" area of 702 square feet.

reported the homes range in size from 2,200 to 3,536 square feet of living area and have central air conditioning and garages ranging in size from 576 to 648 square feet of building area. Comparables #1 and #2 each also have two fireplaces. The properties sold between September 2015 and March 2016 for prices ranging from \$60,000 to \$85,000 or from \$24.04 to \$27.27 per square foot of living area, including land.

Based on this evidence, the appellants requested a reduced assessment for the subject of \$25,000 which would reflect a market value estimate of approximately \$75,000 or \$39.68 per square foot of living area, including land, based upon a dwelling size of 1,890 square feet of living area.²

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$42,945. The subject's equalized assessment reflects a market value of \$128,578 or \$68.03 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.

In response to the appellants' evidence, the board of review submitted a memorandum and supporting data. The board of review contends that the appellants' comparables were located distant from the subject and the grid analysis was "incomplete and included multiple errors." The board of review submitted a grid of the appellants' comparables with corrections noted. The appellants incorrectly reported comparable #1's dwelling size which is actually 3,144 square feet and results in a sale price of \$27.04 per square foot of living area, including land. Additionally, appellant's comparable #3 contains 2,206 square feet of living area.

In support of its contention of the correct assessment the board of review submitted information on two comparable sales located within .4 of a mile of the subject. The comparable parcels contain 9,208 and 9,591 square feet of land area, respectively, and each has been improved with a frame split-level dwelling. The homes were built in 1978 and 1993 and contain 1,188 and 1,384 square feet of living area, respectively. Each home has central air conditioning and comparable #1 also features a fireplace and a 484 square foot integral garage. The comparables sold in January 2015 and May 2016 for prices of \$103,500 and \$109,900 or for \$87.12 and \$79.41 per square foot of living area, including land.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's equalized assessment.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

² Based upon the dwelling size for the subject of 2,743 square feet, the appellants' estimated market value request would be equivalent to \$27.34 per square foot of living area, including land.

The parties submitted a total of five comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #1 and #2 due to their distant locations from the subject property and their significantly larger dwelling sizes as reported by the board of review with supporting documentation.

The Board finds the best evidence of market value to be appellants' comparable sale #3 and the board of review comparable sales. These three most similar comparables sold between January 2015 and May 2016 for prices ranging from \$60,000 to \$109,900 or from \$27.20 to \$87.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$128,578 or \$68.03 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a per-square-foot basis and appears to be justified given the subject's larger dwelling size when compared to the two split-level dwellings presented by the board of review. After considering adjustments for differences and based on this evidence, the Property Tax Appeal Board finds a reduction in the subject's assessment is not 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: 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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