



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

APPELLANT: Charles Kinder
DOCKET NO.: 16-07033.001-R-1
PARCEL NO.: 08-07.0-100-029

The parties of record before the Property Tax Appeal Board are Charles Kinder, 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: \$5,182
IMPR.: \$5,265
TOTAL: \$10,447

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 one-story dwelling of frame construction with 1,294 square feet of living area.¹ The dwelling was constructed in 1911. Features of the property include a partial unfinished basement and a two-car detached garage with 1,024 square feet of building area. The property has a 43,452 square foot site and is located in Belleville, St. Clair Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable sales improved with one-story dwellings of frame or brick construction that range in size from 888 to 1,306 square feet of living area. The dwellings were built from 1887 to 1921. The appellant reported that each comparable has central air conditioning and a full basement, however, copies of the property record cards indicate that

¹ The Board finds the best evidence of the subject's dwelling size to be contained on the copies of the subject's property card submitted by the appellant and the board of review.

appellant's comparable #4 and appellant's comparable #6 have crawl space foundations. The appellant reported that five of the comparables have garages with one also having a carport. The comparables were located in Belleville from .1 mile to 6.3 miles from the subject property. The sales occurred from June 2016 to December 2016 for prices ranging from \$7,500 to \$20,000 or from \$5.82 to \$21.39 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$10,447.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,842. The subject's assessment reflects a market value of \$68,289 or \$52.85 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 support of its contention of the correct assessment the board of review submitted information on four comparables, two of which sold. The comparables are improved with one-story dwellings of frame construction that range in size from 705 to 2,078 square feet of living area. The dwellings were constructed from 1910 to 2007. Two comparables have basements, each comparable has central air conditioning, one comparable has a fireplace and three comparables have garages ranging in size from 400 to 480 square feet of building area. Comparables #1 and #2 sold in October 2015 and June 2016 for prices of \$43,000 and \$150,000 or for \$60.99 and \$113.12 per square foot of living area, including land, respectively. The board of review indicated that the four comparables have improvement assessments ranging from \$13.85 to \$25.95 per square foot of living area while the subject has an improvement assessment of \$13.65 per square foot of living area.

In rebuttal, the board of review asserted that appellant's comparable sales #1, #4, #6 and #7 were unqualified sales. Copies of the PTAX-203 Illinois Real Estate Transfer Declarations associated with these sales were submitted by the board of review disclosing these comparables were either a Bank REO (real estate owned), sold by a government agency or transferred with an executor deed. The board of review also asserted that appellant's comparable #2 was in poor condition; appellant's comparable #3 was sold in "as is" condition; comparable #5 was sold as a "rehabber"; and comparable #8 was sold as a "fixer upper."

The board of review contends the subject property does not qualify for a reduction and is underassessed.

In rebuttal the appellant asserted that the subject dwelling was in fair to poor condition and provided photographs depicting the condition of the subject property to support his statement. He further stated that board of review comparable #1 was remodeled inside before its sale and that board of review comparable sale #2 was built in 2007 and can't be compared to a dwelling built in 1911. He also stated that board of review comparable #3 has a full basement, not a crawl space or slab foundation as described by the board of review; and sold in 2006. He also asserted that comparable #4 has 2,280 square feet and the inside has been "redone."

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 record contains ten comparable sales submitted by the parties to support their respective positions. The Board gives less weight to board of review comparable #2 as this dwelling was constructed in 2007 and was approximately 96 years newer than the subject dwelling. Copies of photographs of this comparable submitted by the board of review depict a clearly superior dwelling than the subject dwelling. The Board finds board of review comparables #3 and #4 were equity comparables and did not address the appellant's overvaluation argument, therefore, these properties and were given no weight in this appeal.

The board of review argued that appellant's comparable sales #1, #4 and #7 were not qualified, apparently due to the fact these were either Bank REOs or sold by a government agency. Section 1-23 of the Code defines compulsory sale as:

"Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete. 35 ILCS 200/1-23.

Section 16-183 of the Code provides that the Property Tax Appeal Board is to consider compulsory sales in determining the correct assessment of a property under appeal stating:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer. 35 ILCS 200/16-183.

Based on these statutes, the Property Tax Appeal Board finds it is appropriate to consider these sales in revising and correcting the subject's assessment.

The Board also discounts the board of review's argument that the appellant's remaining comparables should be discounted because of their condition at the time of sale. The photographs of the subject property provided by the appellant depict a dwelling in poor condition, which may be similar to the condition of those comparables that were sold "as is" or in need of rehabilitation.

The Board finds the appellant's comparable sales and board of review sale #1 sold in 2015 and 2016 for prices ranging from \$7,500 to \$43,000 or from \$5.82 to \$60.99 per square foot of living area, including land. The dwelling at the high end of the range is board of review comparable #1. Copies of photographs of this dwelling depict a home in superior condition than the subject

dwelling and the appellant indicated the interior of this property was updated/remodeled prior to the sale. As a result, the Board finds a downward adjustment is required for this comparable. The remaining comparables have prices ranging from \$5.82 to \$21.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$68,289 or \$52.85 per square foot of living area, including land, which is above the range established by these comparable sales. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's 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: April 23, 2019



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

Charles Kinder
427 Penn St
Belleville , IL 62223

COUNTY

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