



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

APPELLANT: Melroy Hutnick  
DOCKET NO.: 16-07122.001-C-1  
PARCEL NO.: 08-27.0-105-054

The parties of record before the Property Tax Appeal Board are Melroy Hutnick, 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:** \$4,427  
**IMPR.:** \$1,585  
**TOTAL:** \$6,012

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 1.5-story dwelling which has been converted to professional office space. The building is 144 years old and has brick exterior construction with 1,624 square feet of building area. Features of the structure include a partial unfinished basement and central air conditioning. The property has an approximately 10,244 square foot site and is located in Belleville, Belleville Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal prepared by Scott M. Tade, a Certified General Real Estate Appraiser, estimating the subject property had a market value of \$18,000 as of April 20, 2017. The purpose of the appraisal was for real estate taxes and appraised the fee simple rights of the property.

The appraiser noted that the subject property was zoned for single-family residential but was grandfathered for professional office space. On page 6 of the appraisal report, Tade further described the subject structure as an older residence which has been converted to professional office space. He noted the building was in average to fair condition and needed some updating. Tade also reported the subject building was not compliant with the Americans with Disabilities Act. The appraiser also reported that some of the soffits and fascia boards need to be replaced and the exterior wood needs to be scraped and painted. The appraiser utilized the sales comparison and income approaches to value to arrive at the estimated market value of the subject property.

Using the sales comparison approach, the appraiser considered three comparable sales located within Belleville. The comparables have sites that range from 3,520 to 9,301 square feet of land area. The comparable properties are improved with 1-story to 2.5-story structures that were up to 121 years old. The buildings range in size from 1,584 to 2,304 square feet of building area with a full or partial basement. The comparables sold between December 2016 and March 2017 for prices ranging from \$12,000 to \$25,000 or from \$5.21 to \$15.78 per square foot of building area, land included. After identifying differences between the comparable properties and the subject, the appraiser made adjustments to the sales as explained and depicted on pages 16 and 17 of the report for differences in location, land-to-building ratio, condition and other features. The appraiser determined that the adjusted sale prices of the comparable properties ranged from \$8.08 to \$12.62 per square foot of building area, land included. From this data and analysis, the appraiser concluded an estimate of market value for the subject of \$17,400, rounded, or \$10.70 per square foot of building area, including land, under the sale comparison approach to value.

For the income approach, the appraiser estimated the subject's gross income as \$9,600 less vacancy and credit loss of \$3,168 resulting in an effective gross income calculation of \$6,432. On page 22 of the appraisal, Tade explained the basis for the net income estimate applying a rental rate of \$6 per square foot or \$800 per month. Next, the appraiser estimated fixed expenses of real estate taxes and insurance totaling \$2,730 along with calculating the variable expenses for maintenance/repairs, reserves for replacements and management fee totaling \$1,899. The resulting total expenses of \$4,629 were deducted from the effective gross income figure resulting in a net income estimate of \$1,803. Next, the appraiser applied a capitalization rate of 9% to the net operating income calculation resulting in an estimated market value under the income approach to value of \$20,000, rounded.

In reconciling the two approaches to value, Tade reported most weight was given to the sales comparison approach to value with a slight upward adjustment to reflect the income approach to value. As depicted on page 23 of the appraisal report, Tade opined a market value for the subject property of \$18,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$24,724. The subject's equalized assessment reflects a market value of \$74,024 or \$45.58 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 appellant's appraisal report, the board of review contended that the "sales used in the appraisal are misleading as to the true market value." The board of review contended the appraisal sales consisted of unqualified sales and comparables that differed in story height when compared to the subject.

In further support of the criticisms of the appraisal, the board of review provided copies of the property record cards of the three sales in the appraisal report with hand-written notations. Appraisal sale #1 reported was deeded in February 2016 and recorded in 2017; the assessing officials characterize the sale as "unqualified" although the applicable PTAX-203 that was also submitted depicts the property was advertised prior to sale. Appraisal sale #2 was not advertised and the board of review contends the seller was a financial institution, although this assertion is not depicted in Line 10 on the PTAX-203 that was submitted. Appraisal sale #3 reportedly was an auction sale on December 9, 2016 and then sold on December 20, 2016 "not advertised," although this latter assertion is contradicted by the PTAX-203 for this latter sale that was submitted indicating the property was advertised for sale. Also attached in the evidence was an advertising flyer concerning the auction of appraisal sale #3.

In support of its contention of the correct assessment the board of review submitted information on two comparable sales in a grid analysis.<sup>1</sup> The comparables have sites 5,981 and 7,767 square feet of land area, respectively. The comparable properties are improved with a two-story and a 1.5-story structure, respectively, that were 129 and 161 years old. The buildings contain 3,978 and 1,996 square feet of building area, respectively. Comparable #1 has a basement and comparable #2 has a crawl-space foundation. The comparables sold in October 2013 and May 2015 for \$205,000 and \$79,000 or for \$51.53 and \$39.58 per square foot of building area, land included, respectively.

Based on the foregoing evidence and argument, 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 the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal and the board of review submitted two comparable sales and criticisms of the sales utilized in the appraisal report in order to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to board of review sale #1 as this building was more than twice the size of the subject structure and the sale

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<sup>1</sup> In the supporting documentation, the assessing officials identified a third comparable property on a property record card. The Board finds that the purported comparable data and characteristics cannot be determined from this document. Therefore, the Board has examined only the data concerning the two properties in the grid analysis.

occurred in October 2013, a date remote in time to the valuation date at issue when compared to the other sales contained in the record.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant with an opinion of market value for the subject property of \$18,000 as of April 20, 2017. The appraisal utilized two of the three approaches to value, considered sales of similar properties that sold close in time to the valuation date at issue and appear to have been adjusted for differences when compared to the subject property. Furthermore, the appraiser utilized the income approach to value which was not challenged by the board of review's filing. The subject's assessment reflects a market value of \$74,024 or \$45.58 per square foot of building area, including land, which is above the appraised value and also above board of review comparable sale #2 in the record on a per-square-foot basis.

Based on the best evidence in the record, the Board finds the subject property had a market value of \$18,000 as of the assessment date at issue. Since market value has been established the 2016 three year average median level of assessments for St. Clair County of 33.40% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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



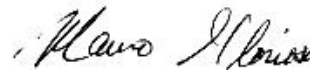
Member

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 21, 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

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