



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

APPELLANT: Patrick Brydon
DOCKET NO.: 16-07179.001-R-1
PARCEL NO.: 08-22.0-310-008

The parties of record before the Property Tax Appeal Board are Patrick Brydon, 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: \$4,061
IMPR.: \$18,270
TOTAL: \$22,331

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-story dwelling of brick exterior construction with 1,340 square feet of living area. The dwelling was constructed in 1920. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a one-car carport. The property has an 8,911 square foot site and is located in Belleville, Belleville Township, St. Clair County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property prepared by Kenworth Johnston, a Certified General Real Estate Appraiser. The appraiser developed the sales comparison approach to value using four comparable sales located within .44 of a mile from the subject. The comparables are described as 1.5-story dwellings ranging in size from 1,024 to 1,520 square feet of living area. Three comparables have full basements, with one having finished area. Three comparables have central air conditioning.

One comparable has a one-car garage. The properties range in age from 98 to 113 years old and are situated on sites ranging in size from 6,273 to 11,032 square feet of land area. The comparables sold from February to December 2017 for prices ranging from \$47,000 to \$60,000 for from \$32.87 to \$58.59 per square foot of living area. After applying adjustments to the comparables for differences when compared to the subject, the appraiser arrived at an opinion of market value of \$60,000 as of December 11, 2017. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$27,749. The subject's assessment reflects an estimated market value of \$83,081 or \$62.00 per square foot of living area including land when using 1,340 square feet of living area and applying the 2016 three-year average median level of assessment for St. Clair County of 33.40%.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within one mile of the subject. Board of review comparable sale #4 is the same as appellant's comparable #1. The comparables are described as one-story¹ dwellings of brick exterior construction ranging in size from 960 to 1,052 square feet of living area. The dwellings were built from 1918 to 1956. The comparables each have a full unfinished basement and central air conditioning. Two comparables each have one fireplace and three comparables each have a garage ranging in size from 338 to 484 square feet of building area. The comparables have sites ranging in size from 6,288 to 10,855 square feet of land area. The comparables sold from May 2015 to April 2018 for prices ranging from \$50,000 to \$83,000 or from \$52.08 to \$86.46 per square foot of living area, land included.² Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant stated that the appraisal was completed by a certified State of Illinois appraiser who inspected the interior of the home and provided a more accurate determination of market value than the board of review. In addition, the appellant argued the subject is not in sellable condition and would require a substantial amount of money to get in marketable condition.³

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.

¹ The property record cards submitted by the board of review depicts comparables #1 and #4 as both having finished attic area.

² The board of review reported that the comparable #3 sold twice. It sold in June 2017 and April 2018 for prices of \$50,000 and \$83,000 or \$52.08 and \$86.46 per square foot of living area, including land.

³ However, the appellant's appraiser described the subject as being in good condition and provided interior photographs to support the claim.

The Board gave little weight to the value conclusion in the appellant's appraisal dated December 11, 2017 which is approximately 23 months after the January 1, 2016 assessment date and less likely to be probative of the subject's market value as of the assessment date at issue. In addition, three of the comparables are 1.5-story dwellings and one comparable lacks a basement feature when compared to the subject's 1-story dwelling with a full unfinished basement. These factors undermine the appraiser's value conclusion.

The board of review submitted four comparable sales for the Board's consideration with one comparable having sold twice. Less weight was given to board of review comparables #2 and #3 as both are newer dwellings when compared to the subject.

The Board finds the best evidence of market value to be board of review comparable sales #1 and #4 which includes the parties' common comparable. Although both comparables have smaller dwelling sizes and finished attic area, with one having a superior detached garage, these comparables are similar to the subject in location, design, age and most features. They sold in June 2016 and February 2017 for prices of \$62,000 and \$60,000 or for \$58.94 and \$58.59 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$83,081 or \$62.00 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive and 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: August 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

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