



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

APPELLANT: Rajesh & Sandeep Shrestha
DOCKET NO.: 16-07208.001-R-1 through 16-07208.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Rajesh & Sandeep Shrestha, 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
16-07208.001-R-1	03-27.0-213-014	4,196	0	\$4,196
16-07208.002-R-1	03-27.0-213-015	2,628	2,343	\$4,971

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 two adjacent lots with one being improved with a one-story single-family dwelling of frame construction containing 1,200 square feet of living area. The dwelling was constructed in 1950. Features of the home include a full unfinished basement and central air conditioning. The property has one 13,689-square foot site and one 21,282 square foot lot and is located in Fairview Heights, Caseyville Township, St. Clair County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant completed Section IV – Recent Sale Data of the residential appeal form disclosing that the subject property was purchased on February 11, 2016 for a price of \$27,500; the sale was not a transfer between related parties; the property was listed for sale on the open market with a realtor; it was advertised for sale for two weeks via Multiple Listing Service; and it was purchased following a foreclosure. The appellants' submission also includes copies of the of the Settlement Statement disclosing that a commission was paid to a realtor. In addition, the

appellants submitted copies of the contract to purchase real estate, subject's property record card, warranty deed and an aerial photograph of the subject property. The appellants also submitted the original Notice of Final Decision on Assessed Value by Board of Review for each of the two parcels which stated "[n]o show Denied No Action Taken." (Sic). Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the appellants filed an appeal before the board of review and that the appellants did not appear at the board of review hearing upon proper notice. The Notes on Appeal further disclosed the total assessment for both of the subject's parcels of \$32,883 after application of an equalization factor. The subject's assessment for both parcels reflects a market value of \$98,452 when applying the 2016 three-year average median level of assessment for St. Clair County of 33.40% as determined by the Illinois Department of Revenue.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, The Property Tax Appeal Board by law only has jurisdiction over cases in certain specific circumstances. (35 ILCS 200/16-160 & 185). As stated in the Property Tax Code:

. . . any taxpayer dissatisfied with the decision of a board of review or board of appeals as such decision pertains to the assessment of his or her property for taxation purposes . . . may, (i) in counties with less than 3,000,000 inhabitants **within 30 days after the date of written notice of the decision of the board of review** . . . appeal the decision to the Property Tax Appeal Board for review. In any appeal where the board of review or board of appeals has given written notice of the hearing to the taxpayer 30 days before the hearing, failure to appear at the board of review or board of appeals hearing shall be grounds for dismissal of the appeal unless a continuance is granted to the taxpayer. **If an appeal is dismissed** for failure to appear at a board of review or board of appeals hearing, the Property Tax Appeal Board shall have no jurisdiction to hear any subsequent appeal on that taxpayer's complaint. [Emphasis added.] (35 ILCS 200/16-160)

(35 ILCS 200/16-160)

Moreover, §16-55 of the Property Tax Code states as follows:

...On written complaint that any property is overassessed or underassessed, the [Property Tax Appeal Board] shall review the assessment, and correct it, as appears to be just....

(35 ILCS 200/16-55)

The "Board of Review Notes on Appeal" submitted by the St. Clair County board of review disclose that the appellants filed an appeal before the board of review. Furthermore, the Notice of Final Decision on Assessed Value by Board of Review indicates “[n]o show Denied No Action Taken.” (Sic). The Property Tax Appeal Board finds that the St. Clair County board of review did not dismiss the above appeal and, therefore, pursuant to 35 ILCS 200/16-160 the Property Tax Appeal Board has jurisdiction over the parties and the subject matter of this appeal.

The Board finds the best evidence of market value to be the purchase of the subject property in February 2016, for a price of \$27,500. The appellants provided un rebutted evidence demonstrating the sale had the elements of an arm's length transaction. The appellants completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for two weeks. In further support of the transaction, the appellants submitted a copy of the sales contract, settlement statement and the warranty deed. The Board finds the purchase price of the subject property is below the market value of \$98,452 as reflected by its assessment. The Board finds the board of review did not present any evidence to challenge the arm's-length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Based on this record, the Board finds the subject property had a market value of \$27,500 as of January 1, 2016. Since market value has been determined, the 2016 three-year average median level of assessment for St. Clair County of 33.40% 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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