



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

APPELLANT: Sarah Airhart  
DOCKET NO.: 16-07217.001-R-1 through 16-07217.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Sarah Airhart, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
16-07217.001-R-1	03-07.0-408-027	3,632	6,458	\$10,090
16-07217.002-R-1	03-07.0-408-028	4,516	3,096	\$7,612

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from decisions 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 assessments 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 in part of a two-story dwelling (Building #1) of frame exterior construction with 1,665 square feet of living area. The dwelling was constructed in 1953 with a reported effective age of 30 years. Features of the home include a partial concrete slab and partial crawl-space foundation, a fireplace and a detached two-car garage. Building #2 consists of a two-story vacant "out building" that was previously used for manufacturing. The property has a 52,406 square foot site and is located in Caseyville, Caseyville Township, St. Clair County.<sup>1</sup>

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased on August 5, 2016 for a price of \$52,000. The appellant reported that the parties to the transaction were not related and the

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<sup>1</sup> All descriptive data for the subject was drawn from the appellant's evidence as the board of review failed to provide property record cards for the subject parcel or any other descriptive evidence for this appeal.

property was advertised by the previous owner for a period of three years with a sign posted in the yard. In further support of the recent purchase, the appellant submitted a copy of the Settlement Statement reiterating the purchase price and the date of the sale.

In addition, the appellant submitted a copy of an appraisal of the subject property prepared in relation to the purchase transaction by William Seniker, Certified Residential Real Estate Appraiser. The appraisal depicts the sales history of the subject noting that besides the current sale, the property had been listed in October 2014 for \$107,500 and then, when not sold, was being sold privately.

As set forth in the report, the appraiser analyzed the sales contract for this transaction which disclosed that the dwelling had mold which has been abated. In addition, the seller agreed to have a new roof installed on the dwelling located at 812 S. Main Street on or before the closing date. The second parcel that is part of the sale is improved with a vacant two-story building "previously used for manufacturing."

The appraiser described the subject dwelling as being in "average(-) over all condition" with evidence of a water leak in the bonus room that caused the mold which has been abated. The bonus room was still in an unfinished condition and, while the appraiser noted this bonus room lacks a door and heating or cooling ducts, he opined this could be a third bedroom. The appraiser gave minimal value to the two-story outbuilding due to its condition and opined the highest and best use of Building #2 would be to convert it to a single-family residence as zoned.

The appraiser utilized the sales comparison approach to value in arriving at his opinion. Five comparable sales of three, 1-story, a 1.5-story and a 2-story dwelling were analyzed. The comparables were located from .24 to 2.69-miles from the subject and sold from August 2015 to June 2016 for prices ranging from \$45,000 to \$84,000 or from \$26.35 to \$51.92 per square foot of living area, including land. The appraiser applied adjustments for differences when compared to the subject and arrived at adjusted sales prices ranging from \$44,500 to \$71,450, including land. From this data and analysis, the appraiser gave most weight to comparable sales #1, #2 and #3 due to their similarities to the subject and lowest percentage of adjustments in opining a market value for the subject property as of June 22, 2016 of \$53,000.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the pre-equalized total assessment of \$51,466 which would reflect a market value of \$154,413 at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted copies of the Final Decisions issued by the St. Clair County Board of Review depicting the equalized assessments of the subject parcels of \$29,998 and \$22,656, respectively, for tax year 2016. The total equalized assessments for the subject parcels is \$52,654 which reflects a market value of \$157,647, 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 appeal, the board of review contended that it would not stipulate in this appeal and that, while the appellant filed an appeal with the county board of review, the appellant "did

not show for the hearing." No other evidence was submitted by the board of review to support the assessments placed on the subject parcels.

### 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (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.

Based upon the evidence submitted by the appellant, the Property Tax Appeal Board finds that a reduction in the subject's assessment is supported. It is clear that the appellant filed a complaint with the board of review and appealed the assessment directly to the Property Tax Appeal Board based on both a notice of an equalization factor along with an indication of "no show denied no action taken." In this regard, the Property Tax Code (35 ILCS 200/16-160) provides in pertinent part:

In any appeal where the board of review . . . has given written notice of the hearing to the taxpayer 30 days before the hearing, failure to appear at the board of review . . . 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 . . .** hearing, the Property Tax Appeal Board shall have no jurisdiction to hear any subsequent appeal on that taxpayer's complaint. [Emphasis added.]

The St. Clair County Board of Review did not allege nor provide documentation that the taxpayer failed to appear for hearing before it after being given 30 days' notice prior to hearing. Moreover, the Notice of Findings/Notice of Final Decision issued by the St. Clair County Board of Review to the appellant was not a dismissal as referenced above; instead, the two notices for the two parcels in this appeal each stated:

Reason for Change:  
Equalization  
No Show Denied No Action Taken

The Property Tax Appeal Board finds the following provision of Section 16-160 applicable to the circumstances shown in the record:

. . . any taxpayer dissatisfied with the decision of a board of review . . . 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.

Based upon the specific notice issued by the St. Clair County Board of Review and Section 16-160 of the Property Tax Code, the Property Tax Appeal Board finds it has full jurisdiction over the instant appeal as the appeal was timely postmarked within 30 days of the notices dated April 18, 2017.

The appellant in this appeal submitted evidence in support of the contention that the subject property was not accurately assessed. The board of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. The Board finds the best evidence of market value in the record is the appraisal submitted by the appellant estimating the subject property had a market value of \$53,000 as of June 22, 2016. The Board finds the subject's assessment reflects a market value greater than the appraised value presented by the appellant. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board.

Based on this record the Property Tax Appeal Board finds the subject property had a market value of \$53,000. The Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property to reflect the market value evidence submitted in this proceeding by the appellant. Thus, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is supported.

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: December 15, 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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