



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

APPELLANT: Scott Parker
DOCKET NO.: 16-07224.001-R-1
PARCEL NO.: 09-31.0-203-009

The parties of record before the Property Tax Appeal Board are Scott Parker, 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 **no change** 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: \$14,591
IMPR.: \$60,814
TOTAL: \$75,405

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 one-story single-family dwelling of frame and masonry exterior construction with 1,727 square feet of living area. The dwelling was constructed in 2007. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a 2-car garage. The property has a 13,398 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 information on seven comparable sales located on the same street and in the same neighborhood code as the subject as defined by the local assessor. The comparables are improved with one-story single-family dwellings of frame and masonry exterior construction ranging in size from 1,492 to 1,867 square feet of living area. The dwellings were constructed from 2008 to 2013 and each features a full unfinished basement, central air conditioning and a 2-car garage. Five dwellings have two or three fireplaces. The comparables sold from February

2009 to September 2016 for prices ranging from \$170,000 to \$252,200 or from \$113.94 to \$146.78 per square foot of living area, including land.¹ The appellant's evidence included copies of the property record cards for the subject and the comparable sales along with color photographs of each dwelling. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$75,405. The subject's assessment reflects a market value of \$225,763 or \$130.73 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 comparable sales which included one common comparable. Appellant's comparable #6 is the same property as board of review comparable #3. The properties are located on the same block and in the same neighborhood as the subject property as defined by the local assessor. The comparable sales are described as one-story single-family dwellings of frame and masonry exterior construction ranging in size from 1,530 to 1,738 square feet of living area. The dwellings were constructed from 2007 to 2011. The dwelling each feature a full basement with two having a finished area. Other features include central air conditioning, a fireplace and a 400-square foot garage. The properties sold from March 2014 to September 2016 for prices ranging from \$201,500 to \$237,500 or from \$128.02 to \$140.94 per square foot of living area, including land. The board of review also submitted property record cards for the subject and the comparable sales along with Illinois Real Estate Transfer Declarations (PTAX-203) for each comparable property. Based on this evidence, 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted for the Board's consideration a total of ten suggested sale comparables including one common comparable. The comparables had various degrees of similarity to the subject property. The Board gave less weight to appellant's comparables #1, #2, #3, #4, #5, and #7, along with board of review comparables #1 and #4 due to their older sale dates which ranged from February 2009 to October 2014 being less proximate in time and thus less indicative of the market value as of the subject's January 1, 2016 assessment date.

¹ The appellant's grid was devoid of the details regarding the sales of the comparables. The Board has drawn this information from the copies of the property record cards for the comparables which were submitted by the appellant.

The Board finds the best evidence of market value to be appellant's comparable sale #6/board of review comparable sales #3 along with board of review comparable sale #2. These two comparable sales are most similar to the subject in location, design, age, dwelling size, and most features. These comparables also sold in August and September 2016 which is most proximate in time to the subject's January 1, 2016 assessment date when compared to the remaining comparables submitted by the parties. These properties sold for \$226,000 and \$237,500 or from \$130.03 to \$140.94 per square foot of living area, including land. The subject's assessment reflects a market value of \$225,763 or \$130.73 per square foot of living area, including land, which falls between the two best comparable sales in this record on a per square foot basis and below the two best comparable sales on an overall value basis. After considering adjustments to the comparables for slight differences in their dwelling size compared to the subject, the Board finds that the subject's assessment is supported and, therefore, no 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Scott Parker
2432 Fowlakes Dr
Belleville , IL 62220

COUNTY

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