



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

APPELLANT: Aaron Eversmeyer
DOCKET NO.: 17-04083.001-R-1
PARCEL NO.: 12-07.0-400-017

The parties of record before the Property Tax Appeal Board are Aaron Eversmeyer, 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: \$23,068
IMPR.: \$125,389
TOTAL: \$148,457

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 2017 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-story¹ single-family dwelling of brick and frame exterior construction with 4,204 square feet of living area.² The dwelling was constructed in 2011. Features of the home include a 2,556 square foot basement of which 1,200 square feet is finished,³ central air conditioning, two fireplaces, an attached three-car garage, an inground swimming pool and a 1,920 square foot pole building. The property has a 548,270 square foot or an approximately 12.59-acre site and is located in Millstadt Township, St. Clair County.

¹ The assessing officials report a one-story dwelling but photographs and the appraisal report depict a 1.5-story home.

² The appellant's appraiser reported a dwelling size of 3,784 square feet but provided no schematic drawing or other evidence to support the conclusion. In contrast, the board of review submitted a copy of the subject's property record card to support the dwelling size conclusion of 4,204 square feet of living area which the Board finds to be the best evidence of dwelling size in the record.

³ While the assessing officials do not report finished basement area for the subject, the appellant's appraiser set forth specific data on the subject's finished basement.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal prepared by Tina M. Radick, a Certified Residential Real Estate Appraiser, estimating the subject property had a market value of \$354,900 as of August 22, 2017. As to the subject property, the appraiser described the six-year-old home as having an effective age of eight years and being in overall good condition.

Using the sales comparison approach, Radick considered three comparable sales located in either Millstadt or Belleville which she noted were "in the subject immediate market and same school district" as the subject. The comparables have sites that range in size from .35 to 3.36-acres of land area and were each improved with a dwelling ranging in age from 12 to 33 years old. The homes range in size from 2,259 to 3,600 square feet of living area with a basement that has finished area ranging in size from 1,400 to 2,100 square feet. Each dwelling has central air conditioning and a two-car or a three-car garage. Comparable sale #2 also has an outbuilding and pool/lake amenity like the subject. The comparables sold between July 2016 and August 2017 for prices ranging from \$255,000 to \$315,000, land included.

The appraiser applied adjustments to the comparables for differences when compared to the subject for site size at \$2,500 per acre, dwelling size at \$20 per square foot of living area, basement size at \$5 per square foot and basement finish at \$10 per square foot for each dwelling. Additional adjustments were made for differences in garage size, lack of an outbuilding and lack of a pool/lake. Through this process, Radick opined upward adjustments to each of the comparables resulting in adjusted sales prices ranging from \$291,710 to \$401,780 or from \$98.61 to \$177.86 per square foot of living area, including land. The appraiser placed most weight upon comparable sale #3 "as it is similar in most aspects to the subject with the exception of the lot size." As a result, the appraiser arrived at an estimated market value for the subject of \$354,900 or \$84.42 per square foot of living area, including land, based upon the correct dwelling size determination of 4,204 square feet, as of August 22, 2017.⁴

Based on this evidence, the appellant requested an assessment reflective of the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$148,457. The subject's assessment reflects a market value of \$442,759 or \$105.32 per square foot of living area, land included, when using the 2017 three year average median level of assessment for St. Clair County of 33.53% as determined by the Illinois Department of Revenue.

In response to the appellant's appraisal evidence, the board of review submitted copies of the property record cards for the three appraisal sale comparables. Sale #1 is recorded as a 1.5-story dwelling built in 1989 with an effective age of 1995 and a dwelling size of 1,910 square feet of living area which is smaller than the 2,259 square feet reported by appraiser Radick. Sale #2 is recorded as a one-story dwelling built in 1984 with an effective age of 2000 and a dwelling size

⁴ At the appraiser's size determination of 3,784 square feet for the subject dwelling, Radick opined a value for the subject of \$93.79 per square foot of living area, including land, less than each of the adjusted sale prices on a per-square-foot basis.

of 2,529 which is slightly smaller than the 2,666 square feet set forth in the appraisal report. Sale #3 is reported as a two-story dwelling built in 2005 that contains 1,986 square feet of living area which is substantially smaller than the 3,600 square feet set forth in Radick's appraisal report.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales along with copies of applicable property record cards. The comparable parcels range in size from .59 to 3.15-acres of land area and are improved with one-story dwellings of brick or frame exterior construction. The homes were built between 1995 and 2006 and range in size from 1,439 to 1,960 square feet of living area. Each home has a full or partial basement which reportedly is unfinished. The dwellings feature central air conditioning, one comparable has a fireplace and three of the comparables have attached garages ranging in size from 506 to 552 square feet of building area. According to the underlying property record cards, comparable #2 has two pole buildings. The comparables sold from December 2015 to August 2017 for prices ranging from \$136,000 to \$247,000 or from \$94.51 to \$148.77 per square foot of living area, including land.

Based on the foregoing 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 appellant submitted an appraisal of the subject property and the board of review submitted four comparable sales to support their respective positions before the Property Tax Appeal Board. None of the comparable properties presented by either party were particularly similar to the subject dwelling which contains 4,204 square feet of living area making it substantially larger than the seven comparable dwellings presented by both parties.

In light of the significant differences between the subject and the unadjusted comparable sales presented by the board of review, the Board has given little weight to the four board of review comparable properties and, in particular, comparable #2 is a dated sale from 2015 which is less likely to be indicative of the subject's estimated market value as of January 1, 2017.

The Board has thoroughly examined the appraisal and finds, based on the property record cards filed by the board of review, that appraisal sales #1 and #3 presented by Radick were smaller in dwelling size than reported and/or was a differing two-story design dissimilar to the subject's one-story/1.5-story design. Moreover, while both parties submitted comparables that were dissimilar to the subject dwelling, Raddick appears to have further failed in the appraisal process by not correctly reporting the descriptive data including the effective ages of the comparables which would explain the lack of an age adjustment in the report. Having examined the appraisal report and all sales data in the record, the Board finds as a result that the appraiser's final value

conclusion is not a credible or a reliable indicator of the subject's estimated market value as of January 1, 2017 given the deficiencies outlined above.

Given the limited available sales data, the Property Tax Appeal Board finds the best evidence of market value to be adjusted appraisal sale #2 submitted by the appellant which also had the fewest adjustments in the appraisal report. While none of the comparables have the more than 12-acres of land area or the more than 4,000 square feet of living area of the subject, appraisal sale comparable #2 has a reported effective age of 2000 along with features that are similar to the subject, such as a three-car garage, an outbuilding and a pool/lake like the subject. As determined by Radick, sale #2 reflects an adjusted sale price of \$109.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$442,759 or \$105.32 per square foot of living area, including land, which is below the best adjusted comparable sale price in the record on a per-square-foot basis. Based on this limited evidence, the Board finds a reduction in the subject's assessment is not justified.

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: July 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

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