



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

APPELLANT: Patrick Brydon
DOCKET NO.: 17-04175.001-R-1
PARCEL NO.: 08-28.0-108-016

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 **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: \$2,369
IMPR.: \$11,511
TOTAL: \$13,880

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 one-story dwelling of frame exterior construction with 891 square feet of living area. The dwelling was constructed in 1871 but has an effective age of 1985.¹ Features of the home include a concrete slab foundation, a partially finished attic and central air conditioning. The property site contains approximately 6,207 square feet of land area and is located in Belleville, Belleville Township, St. Clair County.

¹ The parties differ as to description of the subject property. The Board finds the best description of the subject property was provided by the board of review in the aerial map containing the lot dimensions and the property record card depicting the dwelling was built in 1871 with an effective age of 1985 and a partially finished attic, which was unrefuted by the appellant. The Board finds the appellant's appraiser reported in page one of the appraisal report that the subject dwelling was built in 1985 and has a full basement, yet the appraiser described the subject dwelling in the sales comparison section in page two of the report as having an actual age of 33 years with no basement.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal report prepared by Kenworth Johnston a State of Illinois Certified General Real Estate Appraiser. The appraisal report was prepared for a real estate tax appeal.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using four comparable sales located from .71 of a mile from the subject property with sites ranging in size from approximately 2,675 to 7,100 square feet of land area. The comparables were described as one, two-story dwelling and three, 1.5-story Cape Cod dwellings ranging in size from 692 to 1,250 square feet of living area and ranging in age from 67 to 115 years old. Each comparable was described as having an unfinished basement, central air conditioning and a one-car or two-car driveway with comparable #4 also having a one-car garage. In addition, one comparable has a fireplace. The comparables sold from February to November 2017 for prices ranging from \$10,000 to \$30,000 or from \$12.32 to \$33.08 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject in land area, condition, dwelling size and differing features to arrive at adjusted prices ranging from \$11,100 to \$18,500. As a result, the appraiser arrived at an estimated market value for the subject of \$12,000, including land, as of December 13, 2017.

Based on this evidence, the appellant requested an assessment reflective of the appraised value conclusion at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,880. The subject's assessment reflects a market value of \$41,396 or \$46.46 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 appeal, the board of review critiqued comparables #1, #2 and #3 chosen by the appraiser. The board of review provided the property record card and PTAX-203 Illinois Real Estate Transfer Declarations associated with the sale of each comparable. The transfer declarations disclosed the appraiser's comparables #2 and #3 were Bank REO (real estate owned) sales. The board of review asserted that the appraiser's comparable sales are not the best available at the time of the report.

In support of its contention of the correct assessment, the board of review submitted a grid analysis, property record cards, photographs and PTAX-203 Illinois Real Estate Transfer Declarations associated with four comparable sales located within 5 blocks of the subject property. The comparables have sites ranging in size from 5,412 to 22,433 square feet of land area. The comparables are improved with one-story dwellings of frame exterior construction ranging in size from 770 to 1,200 square feet of living area. The dwellings were constructed from 1914 to 1950 but have effective ages of either 1985 or 1995. Each comparable has an unfinished basement and central air conditioning. Comparable #3 has a detached frame garage containing 504 square feet of building area. The comparables sold from January 2016 to May 2017 for prices ranging from \$50,000 to \$69,900 or from \$54.17 to \$90.78 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant stated 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. The appellant also argued the subject is a rental property that is not in sellable condition and would require spending at least \$30,000 to \$35,000 to get the property in condition to sell at full market value price, unlike the comparables submitted by the board of review.² The appellant stated the fair market value of \$12,000 is fair and just.

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 suggested comparable sales to support their respective positions before the Property Tax Appeal Board.

The Board gave little weight to the value conclusion in the appellant's appraisal. The appraiser chose comparables with dissimilar 1.5-story and two-story designs when sales more similar to the subject were available as displayed by the board of review evidence of one-story homes located within five blocks of the subject. Furthermore, appraisal sale #3 has a significantly larger dwelling size. Finally, the Board finds it problematic that the appraisal contains discrepancies of the description of subject property within the report. The Board finds these factors undermine the credibility of the appraiser's value conclusion.

The Board gave less weight to board of review comparable #3 as it has a garage and significantly larger site and dwelling size when compared to the subject. The Board finds the best evidence of market value to be board of review comparables #1, #2 and #4. These three comparables are similar to the subject in location, site size, dwelling size, design and age/effective age, though each has a superior unfinished basement unlike the subject's concrete slab foundation. These properties sold from July 2016 to May 2017 for prices ranging from \$50,000 to \$69,900 or from \$63.77 to \$90.78 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$41,396 or \$46.46 per square foot of living area, including land, which is below the range established by the best comparable sales in the record but is also supported given the subject's lack of a basement. After considering any necessary 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 justified and a reduction in the subject's assessment is not warranted.

² The appellant provided no market value evidence to support this claim.

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

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

APPELLANT

Patrick Brydon
497 Woodpond Rd
Cheshire, CT 06410

COUNTY

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