



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

APPELLANT: Patrick Brydon  
DOCKET NO.: 17-04177.001-R-1 through 17-04177.002-R-1  
PARCEL NO.: See Below

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 **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
17-04177.001-R-1	08-15.0-406-010	1,919	5,198	\$7,117
17-04177.002-R-1	08-15.0-406-011	1,936	0	\$1,936

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 two parcels improved with a one-story dwelling of frame construction with 1,080 square feet of living area. The dwelling was constructed in 1946. Features of the home include a concrete slab foundation, central air conditioning, one car carport and a one-car garage. The two parcels have a total land area of 7,748 square foot site and are located in Belleville, Belleville Township, St. Clair County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property prepared by Kenworth Johnston, a Certified General Real Estate Appraiser. The appraiser described the subject's kitchen and bath as having some updates but the rest of the house needs repairs in flooring, siding, roof and porch. The appraiser developed the sales comparison approach to value using four comparable sales located within .79 of a mile from the subject. The comparables are described as one-story dwellings ranging in size from 914 to 1,040

square feet of living area. Two comparables have full basements, with one having finished area. Each comparable has central air conditioning. Three comparables each have a one-car or a two-car garage. One comparable has a fireplace. The properties range in age from 67 to 85 years old and are situated on sites ranging in size from 2,022 to 7,290 square feet of land area. The comparables sold from February to September 2017 for prices ranging from \$20,000 to \$27,500 for from \$21.88 to \$27.28 per square foot of living area. After applying adjustments to the comparables for differences when compared to the subject, the appraiser arrived at an opinion of market value of \$27,000 as of December 11, 2017. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the combined total assessments for the subject property's two parcels of \$22,018. The subject's combined total assessment reflects an estimated market value of \$65,667 or \$60.80 per square foot of living area, including land, when applying the 2017 three-year average median level of assessment for St. Clair County of 33.53%.

In response to the appellant's submission the board of review submitted property record cards and PTAX-203 Real Estate Transfer Declarations associated with each of the appellant's comparable sales. The PTAX-203's for comparable sales #2 and #3 disclosed that they were Bank REO (real estate owned) transactions and the seller was a financial institution.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within the same subdivision as the subject or one block of the subject. The comparables are described as one-story dwellings of frame construction ranging in size from 725 to 1,207 square feet of living area. The dwellings were built from 1924 to 1950. The comparables each have a full basement and central air conditioning. One comparable has a fireplace and three comparables each have a garage ranging in size from 280 to 360 square feet of building area. The comparables have sites ranging in size from 5,517 to 30,423 square feet of land area.<sup>1</sup> The comparables sold from September 2014 to September 2016 for prices ranging from \$40,000 to \$115,000 or from \$55.17 to \$95.28 per square foot of living area, land included per the PTAX-203 Real Estate Transfer Declaration associated with each sale.<sup>2</sup> Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant stated that 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. In addition, the appellant argued the subject is not in sellable condition and would require a substantial amount of money to get in marketable condition.

### **Conclusion of Law**

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<sup>1</sup> The PTAX-203 Real Estate Transfer Declaration submitted by the board of review for comparable sale #4 indicated that the sale transaction contained two parcels totaling 12,500 square feet of land area instead of 5,517 square feet of land area as reported in the board of review's grid analysis.

<sup>2</sup> The board of review's grid analysis incorrectly reported their comparables sale dates and sale prices.

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

The Board takes notice that the board of review's evidence indicates that two of the appellant's appraisal comparable sales were sold by a bank or a government entity. Section 1-23 of the Property Tax Code (35 ILCS 200/1-23) defines "compulsory sale" as:

"Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete. 35 ILCS 200/1-23.

Furthermore, section 16-183 of the Property Tax Code (35 ILCS 200/16-183) provides:

The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer. 35 ILCS 200/16-183.

Based on these statutory provisions, the Property Tax Appeal Board finds it is to consider compulsory sales, including short sales and foreclosures of comparable properties, in determining the correct assessment.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appraiser developed the sales comparison approach to value using four recent comparable sales with varying degrees of similarity to the subject property. The appraiser adjusted the comparables for differences from the subject property, which appeared reasonable, and arrived at an estimated market value of \$27,000. The subject's assessment reflects a market value of \$65,667, which is greater than the appraised value. Based on this record, the Board finds the subject property had a market value of \$27,000 as of the assessment date at issue. The Board gave less weight to board of review comparables due to their 2014 sale dates being less proximate to the January 1, 2017 assessment date and less likely to be indicative of the subject's market value as of that date, larger lot size, smaller dwelling and/or superior basement foundations that were unadjusted. Since market value has been established the 2017 three-year average median level of assessments for DuPage County of 33.53% as determined by the Illinois Department of Revenue 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



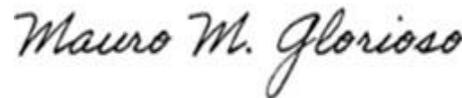
Member

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: 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, IL 06410

COUNTY

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