



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

APPELLANT: Patrick Brydon
DOCKET NO.: 17-04187.001-R-1
PARCEL NO.: 08-26.0-113-016

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 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:

LAND: \$3,822
IMPR.: \$11,178
TOTAL: \$15,000

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 construction with 792 square feet of living area. The dwelling was constructed in 1951. Features of the home include a crawl space foundation and central air conditioning. The property has a 7,975 square foot site and is located in Belleville, Belleville Township, St. Clair County.¹

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. The appraiser developed the sales comparison approach to value using four comparable sales located from .39 of a mile to 1.34 miles from the subject. The comparables are described as one-story dwellings ranging in size from 600 to 980 square feet of living area and

¹ The Board finds the best evidence of dwelling size was drawn from the appellant's appraisal which contained a schematic diagram and calculations of the subject's size. The parties differ slightly as to the lot size, however, this small discrepancy will not affect the Board's decision.

have features with varying degrees of similarity to the subject. The properties range in age from 45 to 150 years old and are situated on sites ranging in size from 3,311 to 6,708 square feet of land area. The comparables sold from February to September 2017 for prices ranging from \$17,500 to \$32,500 for from \$20.25 to \$43.33 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 \$25,000 as of December 15, 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 total assessment for the subject property of \$17,756. The subject's assessment reflects an estimated market value of \$52,956 or \$66.86 per square foot of living area, including land, when using 792 square feet of living area and applying the 2017 three-year average median level of assessment for St. Clair County of 33.53%.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within three blocks of the subject. The comparables are described as one-story dwellings of frame construction ranging in size from 770 to 1,206 square feet of living area. The dwellings range in age from 69 to 103 years old. The comparables each have an unfinished basement and central air conditioning. Two comparables each have a detached garage with either 240 or 480 square feet of building area. The comparables have sites ranging in size from 7,193 to 7,499 square feet of land area. The comparables sold from October 2014 to October 2016 for prices ranging from \$59,500 to \$99,000 or from \$64.52 to \$111.61 per square foot of living area, land included. 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 condition of the board of review comparables is superior to the subject's condition.²

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

The Board gave less weight to the value conclusion in the appellant's appraisal as the appraiser used two sales located over one mile from the subject when other recent sales that were closer in proximity to the subject were available.

The board of review submitted four comparable sales for the Board's consideration. Less weight was given to board of review comparables #1 and #3 as their 2014 and 2015 sale dates were not

² The appellant did not submit any corroborating market evidence to support this claim.

as proximate in time to the January 1, 2017 assessment date as the other sales in the record and thus, were less likely to be reflective of the subject's market value as of that date.

The Board finds the best evidence of market value to be the appellant's appraisal comparable sales #1 and #3 along with the board of review comparable sales #2 and #4. These comparables sold proximate in time to the January 1, 2017 assessment date and were similar to the subject in location, lot size, design and some features. They sold from May 2016 to September 2017 for prices ranging from \$17,500 to \$99,000 or from \$20.25 to \$111.61 per square foot of living area, including land. Excluding appellant's comparable sale #1 and board of review comparable #2 which appear to be outliers at the lower and upper ends of the range, yields two remaining comparables that sold in October 2016 and September 2017 for prices of \$30,000 and \$60,000 or for \$30.61 and \$64.52 per square foot of living area, including land. Appellant's appraisal comparable #3 has a larger dwelling size and superior garage feature when compared to the subject that require downward adjustments. Board of review comparable sale #3 has a larger dwelling size along with superior basement and garage features that require downward adjustments. Both comparables have slightly smaller lot sizes than the subject's lot size. The subject's assessment reflects a market value of \$52,956 or \$66.86 per square foot of living area. After considering adjustments to the comparables for differences including dwelling size and features such as basements and garages when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive and a 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: 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

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