



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

APPELLANT: Ali Kitchell
DOCKET NO.: 17-04337.001-R-1
PARCEL NO.: 07-12.0-120-009

The parties of record before the Property Tax Appeal Board are Ali Kitchell, 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: \$5,631
IMPR.: \$23,286
TOTAL: \$28,917

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 brick exterior construction with 1,109 square feet of living area.¹ The dwelling was constructed in 1955. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 308 square foot one-car garage. The property has a 9,493 square foot site and is located in Belleville, Stookey Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal report prepared by Donnie Shelvin, a State of Illinois Certified Residential Real Estate Appraiser. The property rights appraised were fee simple and the purpose of the appraisal was to estimate the market value of the subject property. In estimating the market value of the subject property, the appraiser developed the sales comparison approach

¹ The parties differ slightly as to the subject's dwelling size. However, this small discrepancy will not affect the board's decision.

to value. The appraiser described the subject as average construction for the area, fair maintained and has some deferred maintenance.²

Under the sales comparison approach to value, the appraiser utilized three comparable sales that are located within .74 of a mile from the subject property. Comparables #1 and #3 were identified by the appraiser as a short sale and a REO (Real Estate Owned), respectively. The parcels range in size from approximately 6,528 to 12,838 square feet of land area and have been improved with one-story dwellings that were 62 to 74 years old. The homes range in size from 951 to 1,156 square feet of living area with one featuring a crawl space foundation and two having full unfinished basements. Each comparable has central air conditioning and a one-car garage. The comparables sold for prices ranging from \$31,500 to \$55,000 or from \$32.47 to \$52.47 per square foot of living area, including land. The appraiser adjusted the comparables for differences in gross living area and one comparable for lack of a basement. After applying adjustments to the comparables for differences from the subject, the comparables had adjusted prices ranging from \$43,400 to \$56,900. Based on the adjusted sales, the appraiser estimated the subject had a market value of \$55,000 as of August 25, 2017. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraisal value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,917. The subject's assessment reflects a market value of \$86,242 or \$77.77 per square foot of living area, land included, 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 support of its contention of the correct assessment of the subject property the board of review provided information on four comparable sales, three of which are located in the subject's Country Club Heights subdivision. The dwellings are situated on sites ranging in size from 9,429 to 13,222 square feet of land area and are improved with one-story dwellings ranging in size from 992 to 1,156 square feet of living area. The dwellings were constructed from 1951 to 1980. Each comparable has a full basement with one having finished area, central air conditioning and a garage ranging in size from 308 to 528 square feet of building area. One comparable has a fireplace. The comparables sold from June 2016 to June 2017 for prices ranging from \$78,000 to \$115,000 or from \$78.63 to \$100.52 per square foot of living area, including land. The board of review also supplied property record cards and PTAX-203 Real Estate Transfer Declarations associated with the sale transactions for both parties' comparables. 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

² However, the appraiser failed to explain the subject's deferred maintenance items or provide any corroborating evidence as to its effect on market value.

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.

In support of their arguments before the Board, the appellant submitted an appraisal of the subject property and the board of review provided four comparable sales. The Board gave less weight to the conclusion of value contained in the appellant's appraisal report due to the fact that the appraiser used a comparable sale with a crawl space foundation when other sales with basements were available that were provided by the board of review. The Board also gave less weight to board of review comparables #2 and #4. Comparable #2 is a newer dwelling and comparable #4 has finished basement area and larger garage when compared to the subject.

The Board finds the best evidence of market value to be the appellant's appraisal comparables #2 and #3 along with board of review comparables #1 and #3. These comparables are more similar to the subject in location, design, dwelling size, age and features. They sold from June 2016 to February 2017 for prices ranging from \$49,900 to \$107,000 or from \$47.58 to \$96.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$86,242 or \$77.77 per square foot of living area, land included which falls within the range established by the best comparable sales in the record. After considering adjustments to the best comparable sales in the record for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in 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

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