



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

APPELLANT: Donna Garcia  
DOCKET NO.: 17-04359.001-R-1  
PARCEL NO.: 04-19.0-103-014

The parties of record before the Property Tax Appeal Board are Donna Garcia, the appellant(s); 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:** \$15,657  
**IMPR.:** \$57,581  
**TOTAL:** \$73,238

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

On March 3, 2018, the appellant filed the appeal from a decision of the St Clair County Board of Review issued on February 16, 2018, 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 is improved with a two-story owner-occupied dwelling with a vinyl siding and brick exterior containing 2,332 square feet of living area. The dwelling was built in 2002. Features of the home include a basement that is partially finished, central air conditioning, one fireplace and a two-car attached garage. The property has an 11,386 square foot site and is located in O'Fallon, O'Fallon Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with two-story dwellings with brick and vinyl siding exteriors that range in size from 2,520 to 2,680 square feet of living area. The dwellings were built from 1999 to 2005. Each home has a basement with two having finished area, central air conditioning, one fireplace and a two-car attached garage. The sales occurred in March 2017 for prices ranging from \$224,500 to \$230,000 or from \$83.77 to \$89.84

per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$75,000.

Subsequently, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the appellant filed an a second appeal challenging the assessment for the 2017 tax year on June 26, 2018, from a decision of the Illinois Property Tax Appeal Board issued on June 19, 2018, reducing the subject's 2016 assessment to \$74,624. The appellant submitted the same three comparable sales and requested the subject's assessment be reduced to \$74,624

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$76,290. The subject's assessment reflects a market value of \$227,528 or \$97.57 per square foot of living area, including land, when applying the 2017 three-year average median level of assessments for St. Clair County of 33.35% as determined by the Illinois Department of Revenue. The board of review stated it was taking no action on this appeal as the appellant's requested assessment is higher than the property's 2017 assessed value after a correction had been made by a Certificate of Error, reducing the subject's total assessment of \$73,238. The board of review submission also disclosed that 2014 was the first year of the general assessment cycle for the subject property and a township equalization factor of 1.0172 was applied in 2017.

### **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.

Initially, the Board finds the comparable sales submitted by the appellant support a reduction to the subject's assessment.

Second, the Board finds, pursuant to section 16-185 of the Property Tax Code, a reduction to the subject's assessment of \$76,290 as reflected on the "Board of Review Notes on Appeal" and on the notice of final decision issued by the board of review is appropriate.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board finds that the subject property was the subject matter of an appeal in the 2106 tax year under Docket No. 16-06848.001-R-1 in which a decision was issued by the Property Tax Appeal Board reducing the subject's assessment to \$74,624. The record further indicates the subject property is an owner-occupied dwelling, the 2016 and 2017 tax years are in the same general assessment period and an equalization factor of 1.0172 was applied in O'Fallon Township. Furthermore, the decision of the Property Tax Appeal Board for the 2016 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Therefore, following the requirements of section 16-185 of the Property Tax Code by applying the 2017 township equalization factor to the assessment as established by the Property Tax Appeal Board for the 2016 tax year would result in an assessment of \$75,908, which is below the assessment as established by the decision of the board of review. However, the board of review asserted that a Certificate of Error was issued reducing the subject's 2017 assessment to \$73,238.<sup>1</sup> Based on this record, and considering the issuance of the Certificate of Error, the Board finds a total assessment for the subject property of \$73,238 is appropriate.

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<sup>1</sup> The Property Tax Appeal Board takes notice that the Attorney General of the State of Illinois has asserted that a county board of review may not alter an assessment once its decision has been properly appealed to the Property Tax Appeal Board, nor may it alter an assessment by certificate of error or by any other procedure after the Property Tax Appeal Board has rendered its decision. 1977 Ill.Atty.Gen.Op. 188 (October 24, 1977), 1977 WL 19157 (Ill.A.G.).

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

AGENCY

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