



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

APPELLANT: Amel Hassan
DOCKET NO.: 17-04445.001-R-1
PARCEL NO.: 03-22-0-213-034

The parties of record before the Property Tax Appeal Board are Amel Hassan, 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: \$17,241
IMPR.: \$50,147
TOTAL: \$67,388

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal directly to the Property Tax Appeal Board pursuant to section 16-180 of the Property Tax Code (35 ILCS 200/16-180) following receipt of the notice of an equalization factor issued by the St. Clair County Board of Review 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 two-story dwelling of frame construction with 2004 square feet of living area. The dwelling was constructed in 2009. Features of the home include an unfinished basement, central air conditioning, and a 400-square foot garage. The property has a 20,527-square foot site and is located in Fairview Heights, Caseyville Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$209,000 as of June 5, 2017. The appraisal was prepared by John E. Crane, an Illinois Certified Residential Real Estate Appraiser.

In developing the sales comparison approach to value, the appraiser utilized three comparable sales and two listings, each located within .55 of a mile of the subject property. The sales occurred from December 2016 to June 2017 for prices ranging from \$188,000 to \$219,500 or from \$99.23 to \$126.26 per square foot of living area, including land. The listings had asking prices of \$235,000 and \$244,900 or \$107.84 and \$108.20 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$190,480 and \$235,662 and arrived at an estimated value for the subject property of \$209,000, or \$104.29 per square foot of living area, land included.

The appellant also submitted a copy of the Notice of Final Decision on Assessed Value by Board of Review indicating the reason for change in assessment is the application of the township equalization factor of 1.037. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$66,469, which reflects a market value of \$199,427 at the statutory assessment rate of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$67,388. The subject's equalized assessment reflects a market value of \$200,978 or \$100.29 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. The Notes on Appeal further disclose that the appellant did not file a complaint before the Board of Review.

The board of review did not submit any further evidence but contended that "... the requested value is higher than the 2017 value".

Based on this evidence and argument, the board of review requested that no change be made to 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 construction costs. 86 Ill.Admin.Code §1910.65(c). Based upon the evidence submitted, the Board finds that a change in the subject's assessment is not warranted.

The appellant submitted an appraisal report in support of his appeal before the Property Tax Appeal Board estimating the subject property had a market value of \$209,000 or \$104.29 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$200,978 or \$100.29 per square foot of living area, land included, which is less than the appraised value. Therefore, the Board finds that no further reduction in the subject's assessment is warranted.

Additionally, the record disclosed that the appellant appealed the assessment directly to the Property Tax Appeal Board based on notice of an equalization factor of 1.0137 applied by the St.

Clair County Board of Review increasing the assessment of the subject from \$66,477 to \$67,388. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board may grant is limited by rule and statute. Section 1910.60(a) of the rules of the Property Tax Appeal Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the **increase caused by the application of the township equalization factor**. 86 Ill.Admin.Code §1910.60(a). [Emphasis added.]

Additionally, section 16-180 of the Property Tax Code (35 ILCS 200/16-180) provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, **the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor**. [Emphasis added.]

Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds that after the application of the equalization factor, the subject's assessment reflects a market value of \$200,978 which is less than the appraised opinion of value of \$209,000. Therefore, the Board finds a reduction in the subject's assessment is not 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: 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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