



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

APPELLANT: Sarah Biehl  
DOCKET NO.: 17-04459.001-R-1  
PARCEL NO.: 08-10.0-106-031

The parties of record before the Property Tax Appeal Board are Sarah Biehl, 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:** \$20,294  
**IMPR.:** \$97,014  
**TOTAL:** \$117,308

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 and frame exterior construction with 2,877 square feet of above-grade living area.<sup>1</sup> The dwelling was constructed in 2011. Features of the home include a full basement with 1,340 square feet of finished area,<sup>2</sup> central air conditioning, a fireplace and a 550 square foot garage. The property has a 13,029 square foot site and is located in Swansea, St. Clair Township, St. Clair County.

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<sup>1</sup> The appellant reported a dwelling size of 4,217 square feet, but there is no data that supports the calculation as the above-grade assessable living area of the subject dwelling. The Board finds that perhaps the appellant erroneously added the first floor living area and the reported finished basement area (2,877 + 1,340 = 4,217 square feet) to arrive at her determination.

<sup>2</sup> While the appellant reported the subject's finished basement area as containing 1,340 square feet, the assessing officials reported for assessment purposes that the subject's basement has been deemed to be unfinished.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales along with printouts of property record cards maintained by the assessing officials and printouts from websites such as Zillow describing the dwellings. The appellant's living area descriptions appear to have been drawn from the internet data rather than the official assessment records. For purposes of the Board's uniform analysis of the data, above-grade living area as depicted on the property record cards has been analyzed. Furthermore, in its submission, the board of review supplied a "corrected" grid analysis of the appellant's four comparables.

The appellant's comparables are located from .06 to .66 of a mile from the subject and only comparable #1 has the same neighborhood code assigned by the assessor as the subject property. The comparable parcels are range in size from 12,005 to 62,362 square feet of land area. Each parcel has been improved with a one-story dwelling of brick and frame exterior construction that was built between 2001 and 2008. The homes range in size from 2,372 to 2,459 square feet of above-grade living area and feature full basements with finished areas which the appellant reported range in size from 900 to 1,941 square feet. Each dwelling has central air conditioning, a fireplace and a garage ranging in size from 440 to 720 square feet of building area. Comparables #1 and #3 each have inground swimming pools. The comparables sold from July 2015 to December 2016 for prices ranging from \$246,000 to \$374,000 or from \$100.04 to \$155.51 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$106,145 which would reflect a market value of \$318,467 or \$110.69 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$117,308. The subject's assessment reflects a market value of \$349,860 or \$121.61 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.

In response to the appellant's evidence, the board of review submitted a memorandum contending that appellant's comparables #2, #3 and #4 were each in different subdivisions than the subject property and each of the comparables have "different quality grades."

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales, where board of review comparable #3 was the same property as appellant's comparable sale #1. Each comparable was reported to be in the same subdivision as the subject and within two blocks of the subject property. The comparable parcels contain either 11,950 or 13,002 square feet of land area. The parcels are each improved with a one-story dwelling of frame and masonry exterior construction that was built in either 2008 or 2015. The homes range in size from 2,200 to 2,508 square feet of above-grade living area and feature full basements, central air conditioning, a fireplace and a garage ranging in size from 494 to 744 square feet of building area. The comparables sold between August 2015 and December 2016 for prices ranging from \$357,338 to \$385,189 or from \$142.48 to \$175.09 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its equalized 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). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six comparable sales, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #2 as this dwelling is substantially smaller than the subject dwelling of 2,877 square feet of living area.

The Board finds the best evidence of market value to be the appellant's comparable sales along with board of review comparable sales #1 and #3, where there is one common comparable. These five comparables have varying degrees of similarity to the subject in age and dwelling size. These most similar comparables sold from July 2015 to December 2016 for prices ranging from \$246,000 to \$374,000 or from \$100.04 to \$155.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$349,860 or \$121.61 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. After considering adjustments to the comparables for differences in the subject's larger dwelling size and age of 2011 as compared to these best comparables that were each smaller and were built from 2001 to 2015, the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

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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