



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

APPELLANT: Charlene Renollet
DOCKET NO.: 17-04502.001-R-1
PARCEL NO.: 02-25.0-200-063

The parties of record before the Property Tax Appeal Board are Charlene Renollet, 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: \$12,728
IMPR.: \$71,173
TOTAL: \$83,901

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 is improved with a one-story dwelling with 5,836 square feet of above grade living area. The dwelling was constructed in 1957. Features of the home included a full finished basement, central air conditioning, two fireplaces and a 945 square foot garage. The property has an 87,120 square foot site and is located in Fairview Heights, Canteen Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located from 2.3 to 4.8 miles from the subject. The dwellings are situated on sites ranging in size from 13,416 to 28,750 square feet of land area and are improved with one-story and two-story dwellings ranging in size from 1,830 to

2,664 square feet of above grade living area.¹ The dwellings were from 9 to 49 years old. Each comparable has a basement, with three having finished area. The comparables have central air conditioning, three comparables each have a fireplace and each comparable has a garage. The comparables sold from December 2017 to March 2018 for prices ranging from \$113,000 to \$243,000 or from \$56.95 to \$130.60 per square foot of above grade living area, including land.

The appellant disclosed that the subject property is currently listed for sale for \$250,000 and nobody will purchase the property because the house needs so much work. The appellant submitted a listing history report that shows the subject was originally listed for \$400,000 on March 21, 2017 with the latest price reduction to \$250,000 on January 23, 2018. Based on this evidence, the appellant requested a reduction in the total assessment to \$39,232 reflecting a market value of \$117,700.

The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor. The appellant submitted a copy of the Notice of Final Decision on Assessed Valuation by Board of Review dated February 16, 2018, disclosing the subject's assessment was increased from \$82,808 to \$83,901 by the application of a township equalization factor of 1.0132.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$83,901. The subject's assessment reflects a market value of \$250,227 or \$42.88 per square foot of above grade 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 response to the appeal, the board of review indicated that the appellant did not file for an appeal before the board of review for the 2017 tax year.

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 Board finds the only market value evidence in the record is the listing history of the subject and four comparable sales submitted by the appellant. The Board gave less weight to the comparable sales due to their differences in age, style and/or dwelling size when compared to the subject. The record disclosed the subject property had been listed for sale in the Multiple Listing Service beginning on March 21, 2017 for a price of \$400,000 and had its latest price reduction on January 23, 2018 to a price of \$250,000. The Board finds the appellant's January 2018 listing of the subject property is approximately equivalent to the market value as reflected by the subject's assessment. Therefore, the Board finds the appellant did not demonstrate by a

¹ The appellant incorrectly reported the dwelling sizes of comparables #1, #2 and #4 as they included finished basement area based on the evidence submitted by the appellant. The correct dwelling sizes are 1,984, 1830 and 2,664 square feet of above grade living area, respectively.

preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is not justified.

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: September 15, 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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