



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

APPELLANT: Mark & Barbara Weber
DOCKET NO.: 17-04512.001-R-1
PARCEL NO.: 08-21.0-414-024

The parties of record before the Property Tax Appeal Board are Mark & Barbara Weber, the appellants; 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: \$1,910
IMPR.: \$10,075
TOTAL: \$11,985

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 1.5-story dwelling of brick exterior construction with 1,160 square feet of living area. The dwelling was constructed in 1900. Features of the home include a full unfinished basement, central air conditioning, two-car carport and a 480 square foot detached garage/outbuilding. The property has a 5,517 square foot site and is located in Belleville, Belleville Township, St. Clair County.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted an appraisal of the subject property prepared by Scott M. Tade, a Certified General Real Estate Appraiser. The intended use of the appraisal was for real estate tax purposes. The appraiser described the subject as being in fair condition and suffers from functional obsolescence since access to the upstairs bedrooms and bathroom is through the main bedroom. In estimating the subject's market value, the appraiser developed the sales comparison approach to value using three

comparable sales located from 1 block to 1 mile from the subject. The comparables are described as 1.5-story dwellings of frame or brick exterior construction ranging in size from 1,150 to 1,436 square feet of living area. Two comparables have partial unfinished basements and one comparable has a cellar. Each comparable has central air conditioning and one comparable has an outbuilding. The properties range in age from 110 to 126 years old and are situated on sites ranging in size from 6,098 to 12,050 square feet of land area.¹ The comparables sold from January to October 2016 for prices ranging from \$15,000 to \$25,000 or from \$12.73 to \$17.41 per square foot of living area. The appraiser applied adjustments to the comparables for differences in site size, bathroom count, gross living area, functional utility and features, resulting in an adjusted sale price range from \$18,900 to \$21,000. Based on these adjusted sales, the appraiser concluded that the subject's estimated market value was \$20,500 as of January 1, 2017.

The appellants also completed Section IV disclosing the subject sold for \$13,000 in December 2017, the sale was not a transfer between related parties and the subject was not advertised for sale. The appellants also submitted PTAX-203 Real Estate Transfer Declaration and Settlement Statement associated with the sale of the subject. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$18,893. The subject's assessment reflects an estimated market value of \$56,600 or \$48.79 per square foot of living area, including land, when applying the 2017 three-year average median level of assessment for St. Clair County of 33.38%.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within 11 blocks from the subject. The comparables are described as 1.5-story dwellings of frame or brick exterior construction ranging in size from 906 to 1,275 square feet of living area. The dwellings were built from 1847 to 1888. Comparable #1 has a crawl space foundation and the remaining three comparables have full unfinished basements. Each comparable has central air conditioning. Comparables #2 and #3 each have garage with 192 or 308 square feet of building area. The comparables have sites ranging in size from 4,998 to 6,270 square feet of land area. The comparables sold from August 2015 to November 2017 for prices ranging from \$34,000 to \$55,000 or from \$30.38² to \$43.14 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 evidence in the record supports a reduction in the subject's assessment.

¹ Site sizes were drawn from the Multiple Listing Service sheets associated with the sales of the comparables.

² The board of review incorrectly reported the sale price per square foot of comparable #3.

The appellants submitted an appraisal and information pertaining to the sale of the subject and the board of review submitted four comparable sales to support their respective positions.

The Board gave little weight to the subject's December 2017 sale price of \$13,000. The Board finds the appellants' evidence indicated the subject was not advertised for sale which fails to meet one of the key fundamental elements of an arm's length transaction. The Board also gave less weight to the value conclusion in the appellants' appraisal due to the appraiser applying significant adjustments to the comparables for superior functional utility when compared to the subject without corroborating market evidence. Furthermore, the appraiser failed to submit an interior floor plan sketch that shows the subject suffers from functional obsolescence. Lastly, the appraiser used two sales with larger dwelling sizes and one sale with a significantly larger lot size when other recent sales more similar to the subject in lot and dwelling sizes were available. These factors undermine the appraiser's value conclusion.

The board of review submitted four comparable sales for the Board's consideration. Less weight was given to board of review comparables #1 and #2 as both have smaller dwelling sizes when compared to the subject. Comparable #1 also sold August 2015 which is dated and less likely to be reflective of market value as of the January 1, 2017 assessment date.

The Board finds the best evidence of market value to be board of review comparable sales #2 and #3. These comparables are similar to the subject in location, design, dwelling size, age and most features. They sold in October and April 2017 for prices of \$35,000 and \$55,000 or \$30.38 and \$43.14 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$56,600 or \$48.79 per square foot of living area, including land, which falls above the two best comparable sales in the record both on overall and price per square foot bases. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive and a reduction in the 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: October 20, 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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