



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

APPELLANT: Darla Satterfield
DOCKET NO.: 17-04535.001-R-1
PARCEL NO.: 10-13.0-200-015

The parties of record before the Property Tax Appeal Board are Darla Satterfield, 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 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: \$4,861
IMPR.: \$48,951
TOTAL: \$53,812

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 a brick and vinyl siding exterior containing 1,257 square feet of living area. The dwelling was built in 1969 and is approximately 49 years old. Features of the home include a partial unfinished basement, central air conditioning, one fireplace, an attached two-car garage and a carport. The property is also improved with a metal clad outbuilding. The property has a three-acre site and is located in New Baden, Mascoutah 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 \$94,000 as of February 2, 2018. The appraisal was prepared by Scott M. Tade, a certified general real estate appraiser.

The appraiser stated in the report that the subject's kitchen and bathroom are dated; floor coverings need to be replaced; there is no heat in the family room; the wood burning stove is a fire hazard; the base board heating does not work and needs to be removed; interior painting is needed; and a basement bathtub does not meet code because it drains into the sump pump and not the septic tank.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using three sales improved with one-story dwellings that range in size from 1,232 to 1,856 square feet of living area. The dwellings range in age from 39 to 62 years old with features that include a full or partial unfinished basement, central air conditioning, and a two-car attached garage or a carport. One comparable has three fireplaces and two comparables have sheds. These properties have sites ranging in size from 8,712 to 14,375 square feet of land area. The comparables sold from December 2016 to July 2017 for prices ranging from \$67,000 to \$131,500 or from \$36.10 to \$106.74 per square foot of living area, including land. Adjustments were made to the comparables for condition and differences from the subject to arrive at adjusted prices ranging from \$83,000 to \$105,000.

The appellant also submitted a copy of the notice of final decision from the board of review disclosing the subject's assessment was increased from \$53,812 to \$55,388 by the application of a township equalization factor of 1.0293. The appellant requested the subject's assessment be reduced to \$36,163.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$55,388. The subject's assessment reflects a market value of \$165,189 or \$131.42 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 board of review submission also indicated the appellant did not file a complaint before the board of review and the pre-equalized assessment of the subject property was \$53,812.

The board of review contends the value of the subject property is correct even after the multiplier (equalization factor) was added. No other evidence was submitted by the board of review.

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.

The Board finds the only evidence of market value to be appraisal submitted by the appellant. The appellant's appraiser estimated the subject property had a market value of \$94,000 as of February 2, 2018. The subject's assessment reflects a market value of \$165,189, which is above the appraised value.

However, the record further disclosed that the appellant filed the appeal directly to the Property Tax Appeal Board after the application of a township equalization factor by the board of review. The assessment notice disclosed the assessment on the property was increased by the application of a township equalization factor of 1.0293.

Due to the fact the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board may grant is limited. 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).

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.

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of the application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill.App.3d 745, 753 (4th Dist. 1999). Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is supported; however, the reduction is limited to the increase in the assessment caused by the application of the township equalization factor.

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



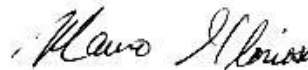
Member

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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