



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

APPELLANT: Michelle Petty  
DOCKET NO.: 17-04538.001-R-1  
PARCEL NO.: 02-24.0-405-019

The parties of record before the Property Tax Appeal Board are Michelle Petty, 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:** \$13,601  
**IMPR.:** \$24,959  
**TOTAL:** \$38,560

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from an equalization 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 equalized 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 brick and vinyl siding construction with 2,213 square feet of living area. The dwelling was constructed in 1994. Features of the home include a full basement with finished area, central air conditioning, a fireplace and an attached three-car garage. The property has a 3.73-acre site and is located in Fairview Heights, Canteen Township, St. Clair County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property. The appraisal report conveyed an estimated market value of \$115,000 as of April 15, 2016, using the sales comparison approach to value. Based on this evidence, the appellant requested a reduction in the subject's assessment to the pre-equalized assessment of \$38,092, which reflects an estimated market value of approximately of \$114,287 at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$38,595 was disclosed. The subject's equalized assessment reflects an estimated market value of \$115,106 using St. Clair County's 2017 three-year median level of assessments of 33.53%. The board of review did not agree to remove the township multiplier. No other evidence was presented on behalf of the board of review to support its assessment of the subject property. Based on this evidence, the board of review requested confirmation of 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). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal report estimating the subject property has a fair market value of \$115,000 as of April 15, 2016. The board of review did not submit any market value evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board nor refute the value conclusion contained within the appellant's evidence. The Property Tax Appeal Board finds the appellant submitted the best and only evidence of the subject property's fair cash value. The Board finds subject's equalized assessment reflects an estimated market value of \$115,106, which is slightly higher than the appraisal submitted by the appellant. Therefore, a reduction in the subject's assessment is warranted.

Based on this analysis, the Property Tax Appeal Board finds the appellant has demonstrated the subject property was overvalued by a preponderance of the evidence. Since fair market value has been established, St. Clair County's 2017 three-year median level of assessments of 33.53% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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.

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Chairman



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Member



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Member



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Member



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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: April 23, 2019



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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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COUNTY

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