



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

APPELLANT: Matthew Diekemper
DOCKET NO.: 17-04554.001-R-1
PARCEL NO.: 06-33.0-100-015

The parties of record before the Property Tax Appeal Board are Matthew Diekemper, 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: \$3,182
IMPR.: \$19,832
TOTAL: \$23,014

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 of brick construction with 840 square feet of living area. The dwelling was constructed in approximately 1940. Features of the home include a full basement and central air conditioning. The property has an 8,496 square foot site and is located in Dupo, Sugarloaf Township, St. Clair County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was transferred from Paul J. Diekemper to Matthew J. Diekemper through a quit claim deed in April 2016. The appellant indicated the purchase price was \$40,400, the parties were related (father and son), and the property was not advertised for sale. The appellant also indicated on the appeal form that this was a transfer by gift from father to son via quit claim deed.

The appellant submitted a copy of the 2016 real estate tax bill for the subject property disclosing a total assessment of \$14,534. The appellant also provided copies of photographs depicting the subject property and a written statement asserting the home is located between Route 3 and Interstate 255. He further noted that a nearby quarry is expanding and moving closer to his property causing more dust.

The appellant submitted a copy of the notice of final decision from the board of review disclosing the assessment was increased from \$22,378 to \$23,014 by the application of a township equalization factor of 1.0284.

Based on this evidence the appellant requested the subject's assessment be reduced to \$14,594.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,014. The subject's assessment reflects a market value of \$68,637 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 noted that the appellant did not file a complaint before the board of review. The board of review requested the appeal be dismissed as the appellant did not submit any evidence to support the claim.

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 appellant did not submit sufficient evidence to challenge the correctness of the assessment. Section 1910.63(a) of the rules of the Property Tax Appeal Board provides in part that the, "contesting party shall have the burden of going forward." 86 Ill.Admin.Code §1910.63(a). Section 1910.63(b) of the rules of the Property Tax Appeal Board provides in part that, "Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment. 86 Ill.Admin.Code §1910.63(b). Once the contesting party has provided evidence or argument that is sufficient to challenge the correctness of the assessment of the subject property, the board of review is required to go forward with the appeal. 86 Ill.Admin.Code 1910.63(c). See *Commonwealth Edison Co. v. Illinois Property Tax Appeal Board*, 378 Ill.App.3d 901, 918, 882 N.E. 2d 141, 317 Ill.Dec. 567 (2nd Dist. 2008).

The appellant based this appeal on a recent sale of the subject property. However, the appellant's evidence did not demonstrate the sale had the elements of an arm's length transaction. The appellant disclosed that the parties to the property transfer were related, being a transfer from the father to the son. The appellant further disclosed the property was not advertised for sale. As a final point, the appellant indicated on the appeal form that this was a transfer by gift from father to son via quit claim deed. The Board finds the record is not clear that any consideration was given for the property in light of the appellant's statement the transfer was a

gift from father to son. The Board finds the appellant failed to submit sufficient evidence demonstrating the property transfer had the elements of an arm's length transaction that is representative of fair cash value for assessment purposes. For these reasons the Board finds the appellant did not submit sufficient evidence to satisfy the burden of going forward and the burden of going forward did not shift to the board of review to submit substantive, documentary evidence or legal argument sufficient to support its assessment of the subject property or some other, alternate valuation. Based on this record the Board finds 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: 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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