



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

APPELLANT: Timothy McCann  
DOCKET NO.: 17-04556.001-R-1  
PARCEL NO.: 03-36.0-305-025

The parties of record before the Property Tax Appeal Board are Timothy McCann, 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:** \$10,737  
**IMPR.:** \$43,588  
**TOTAL:** \$54,325

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 consists of a Chateau model<sup>1</sup> two-story condominium dwelling of frame and masonry exterior construction with 1,845 square feet of living area. The condominium building was constructed in 2007. Features of the unit include a concrete slab foundation, 2.5-bathrooms, central air conditioning, a fireplace and a two-car garage containing 390 square feet of building area. The property is located in Stone Bridge Villas Condominiums in O'Fallon, Caseyville Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a brief arguing that the Section V grid analysis of the Residential Appeal petition does not properly present the appellant's contention of a lack of uniform assessment "of every property within our condominium complex." In the brief, the appellant contends that the

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<sup>1</sup> See appellant's spreadsheet, page 3, depicting the subject's address and parcel number within the listings of Chateau model units.

land value is not at issue, but as to the building assessment, the appellant argues that there are five different models in the complex "with significantly different selling prices." The appellant's brief contends that the Villa model is the least expensive and thus it should not be assessed the same as the most expensive model known as a Windsor.

The appellant in the Section V grid analysis of the appeal petition described four properties in close proximity to the subject. The subject and comparables #1, #2 and #3 each contain 1,845 square feet of living area and have other similar features. Comparable #4 contains 2,200 square feet of living area. The appellant reported sales for comparables #1, #3 and #4 that occurred from January 2009 to July 2015 for prices ranging from \$185,000 to \$328,371 or from \$100.27 to \$149.26 per square foot of living area, including land. The grid analysis further depicted that the assessments of the subject and each of these comparables were identical in both land and improvement assessments, but due to the larger dwelling size, comparable #4 had a lower improvement assessment on a per-square-foot basis of \$19.55 as compared to the subject's improvement assessment of \$23.31 per square foot of living area.

In further support of the overvaluation argument, the appellant reported the October 2007 purchase of the subject property of \$215,000 and provided a four-page spreadsheet which was "sorted by Model" which are Villa, Chateau, Abbey, Canterbury and Windsor. As part of the spreadsheet, the appellant presented the "average price" for each of the models presumably using all of the data presented in the spreadsheet which includes sales occurring from July 2006 to November 2015.

- The Abbey model is described as a two-bedroom/two-bathroom unit with Veranda and two-car garage. Of the seven sales of Abbey model units depicted, none of the sales occurred proximate in time to the valuation date of January 1, 2017.<sup>2</sup> The appellant depicted the Abbey model had an average sale price of \$234,446.
- The Canterbury model is described as a two-bedroom/two-bathroom unit with a Den, Veranda and two-car garage. Of the 44 sales of Canterbury model units depicted, seven of the sales occurred between January and November 2015 for prices ranging from \$238,000 to \$288,233, including land. The appellant depicted the Canterbury model had an average sale price of \$256,543.
- The Chateau model, which has been discontinued, is described as a three-bedroom/two and 1/2 bathroom with two-car garage. Of the six sales of Chateau model units depicted, none of the sales occurred proximate in time to the valuation date of January 1, 2017. The appellant depicted the Chateau model had an average sale price of \$203,705. The two most recent Chateau model sales occurred in May and August 2012 for prices of \$162,000 and \$209,000, respectively.
- The Villa model, which has been discontinued, is described as a two-bedroom/two-bathroom unit with two-car garage. Of the three sales of Villa model units depicted, none

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<sup>2</sup> In accordance with the Board's procedural rules concerning comparable sales evidence, a party should provide documentation of not fewer than three recent sales of suggested comparable properties together with documentation of the similarity, proximity and lack of distinguishing characteristics of the sales comparables to the subject property. (86 Ill.Admin.Code §1910.65(c)(4)). The appellant did not provide the dwelling sizes of the various models for purposes of analysis by the Board and sales that are more than three years prior to January 1, 2017 are less likely to be indicative of the subject's estimated market value as of the assessment date at issue.

of the sales occurred proximate in time to the valuation date of January 1, 2017. The appellant depicted the Villa model had an average sale price of \$178,951.

- The Windsor model is described as a three-bedroom/three-bathroom unit with a Den, Veranda and two-car garage. Of the eleven sales of Windsor model units depicted, four of the sales occurred between April 2015 and October 2015 for prices ranging from \$283,000 to \$328,371, including land. The appellant depicted the Windsor model had an average sale price of \$306,806.

The spreadsheet further depicts identical land and improvement assessments for each of these condominium units totaling \$53,591 prior to application of the Caseyville Township equalization factor of 1.0137 which, for instance raised the subject's total assessment to \$54,325. Based on the foregoing evidence and argument, the appellant requested a reduced total assessment of \$39,143 which would reflect a market value of approximately \$117,429, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$54,325. The subject's equalized assessment reflects a market value of \$162,019 or \$87.82 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.

In support of its contention of the correct assessment the board of review submitted a statement that "the assessor has placed values fairly according to the condominium unit designations and undivided interests with in [*sic*] the restrictions." Attached documentation entitled Stone Bridge Villas Condominiums Declaration of Condominium was described as the "first and last revision of the restrictions." Exhibits C and D of the first declaration indicate that Villa, Chateau, Abbey and Canterbury model units each have the same 12.5% undivided interest. The second document is entitled Twenty-Sixth Amendment to Declaration of Condominium of Stone Bridge Villas Condominiums with multiple documents identified as Exhibit C which variously report undivided interests in certain of the units ranging from 1.28% to 1.02%.

Based on the foregoing unexplained documentation, the board of review requested confirmation of the subject's estimated market value as reflected by its 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Except in counties with more than 200,000 inhabitants that classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). The Illinois Supreme Court has construed "fair cash value" to mean what the

property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing, and able to buy but not forced so to do. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970). Therefore, the Property Tax Appeal Board has given no weight to the documentation filed by the St. Clair County Board of Review as this data has nothing to do with the fair cash value of the individual condominium units and does not adequately respond to or rebut the appellant's market value evidence.

The Board finds the only evidence of market value was presented by the appellant concerning eleven sales of both Canterbury and Windsor models. These comparables sold in 2015 for prices ranging from \$238,000 to \$328,371, including land. The subject's equalized assessment reflects a market value of \$162,019, including land, which is significantly below the range established by the only recent comparable sales in this record and appears to be undervalued based on these sales.

Based on the only market value evidence in the record, the Board finds that the subject property with an assessment reflecting a market value of \$162,019 is not overvalued even when examining the dated sales evidence of Chateau model units in the record. Therefore, the Board finds on grounds of overvaluation a reduction in the subject's assessment is not justified.

The Board finds the appellant also submitted assessment information on 90 condominium units located in Stone Bridge Villas Condominiums that had varying degrees of similarity to the subject in location, number of bedrooms, number of bathrooms, den, veranda and garage amenity. The Board finds each of these comparables had pre-equalized total assessments of \$53,591, which is identical to the subject and would have the identical equalization factor applied of 1.0137 raising the total assessments to \$54,325. Of significance was the fact that eleven of the Canterbury and Windsor models, sold in the same proximate time period from April to November 2015 for prices ranging from \$238,000 to \$328,371, including land. The appellant failed to demonstrate the subject property was being assessed at a substantially greater proportion of fair cash value than these comparables that sold relatively proximate in time to the assessment date. Due to the fact that each unit in the condominium complex has the same assessment, the Board finds the appellant failed to demonstrate assessment inequity by clear and convincing evidence.

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: August 18, 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

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