



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

APPELLANT: Michael Hagberg
DOCKET NO.: 17-04620.001-R-1
PARCEL NO.: 08-28.0-116-029

The parties of record before the Property Tax Appeal Board are Michael Hagberg, 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: \$345
IMPR.: \$0
TOTAL: \$345

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 vacant site with approximately 3,810 square feet of land area. The property is located at 701 Centreville Avenue, Belleville, Belleville 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 as well as two additional adjacent parcels located at 707 Centreville Avenue and 630 West Avenue, Belleville had a total market value of \$4,000 as of January 3, 2017. The appraisal was prepared by Kenworth C. Johnson, a certified general real estate appraiser.

The appraiser explained in the report that the client, Michael Hagberg, requested an estimate of value on all three lots as if they were sold as one. The appraiser state that, "This would be the best use because two of the lots are too small to do anything with on their own."

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value. The appraiser described the property being appraised as having irregular dimensions with a site area of 15,072 square feet. The appraiser utilized four sales that range in size from 4,500 to 20,038 square feet of land area. The comparables are located in Belleville or Mascoutah from approximately 1.80 to 11.23 miles from the subject property. The sales occurred from June 2015 to October 2016 for prices ranging from \$2,100 to \$9,500 or from approximately \$.16 to \$.63 per square foot of land area. The appraiser estimated the property appraised had a market value of \$4,000 or approximately \$.27 per square foot of land area.

The appellant contends the appraisal supports his claim that the subject parcel being $\frac{1}{4}$ of the entire property appraised has a fair market value of \$1,000 with a resulting assessment of \$333.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$647. The subject's assessment reflects a market value of \$1,930 or \$.51 per square foot of land area, 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 contends the sales used in the appraisal are unqualified and in different subdivisions. The board of review provided no other evidence of value.

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 in this record to be the appraisal submitted by the appellant. The appellant's appraiser estimated the subject property and two additional parcels, with a combined land area of 15,072 square feet, had a market value of \$4,000 or approximately \$.27 per square foot of land area. The subject's assessment reflects a market value of \$1,930 or \$.51 per square foot of land area, which is above the appraised value on a square foot basis. The board of review submitted no market data in support of the assessment or to refute the appraised value presented by the appellant. Based on this evidence the Board finds a reduction in the subject's assessment is 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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APPELLANT

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