



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

APPELLANT: Stephanie Arzavala  
DOCKET NO.: 17-04657.001-R-1  
PARCEL NO.: 04-31.0-111-013

The parties of record before the Property Tax Appeal Board are Stephanie Arzavala, 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:** \$13,313  
**IMPR.:** \$39,046  
**TOTAL:** \$52,359

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.<sup>1</sup> The Property Tax Appeal Board finds based on the totality of this record that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a one-story dwelling of frame exterior construction with 1,532 square feet of living area. The dwelling was constructed in 2000. Features of the home include a crawl-space foundation, central air conditioning and an attached 528 square foot garage. The property has a 10,004 square foot site and is located in O'Fallon, O'Fallon Township, St. Clair County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. As part of the appeal, the appellant reported that the subject dwelling was purchased in 2009 for \$152,000. The appellant was informed by the Property Tax Appeal Board that overvaluation

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<sup>1</sup> Although each appellant is required to submit a copy of the final decision of the county board of review for the tax year being appealed, the appellant in this matter reported as part of her initial brief that, "There was no board of appeal letter to include as they never sent one." As part of its "Board of Review Notes on Appeal" it was reported that the final decision of the St. Clair County Board of Review was postmarked on February 16, 2018.

data was "too old," given the subject's 2009 sale and with only two comparable sales occurring in 2003 and 2015 as set forth in the Section V grid analysis, the appellant was given an opportunity to supplement and/or clarify the overvaluation claim. The appellant responded that the materials previously filed were the entirety of what was available to her to establish her claim. She reiterated her contention that due to lack of understanding, for seven years overpayments have been made on the property taxes of the subject property due to clerical errors. Although the appellant wrote, "I realize it was my responsibility to catch said errors, but without knowing any better, I have caught them now." After this filing, the Property Tax Appeal Board then proceeded to notify the St. Clair County Board of Review and requested a response to this pending appeal.

### *Dismissal Motion*

By letter dated March 8, 2019, the St. Clair County Board of Review requested dismissal of the pending appeal "on the grounds that the appellant is asking for [a] refund on years prior to 2016 tax year." As part of the motion, the board of review acknowledges that the appellant filed an assessment complaint with the board of review for tax year 2017. The board of review further reports that an error was brought to the attention of the assessing officials in tax year 2016. As a result of the error, "a correction was done for 2016 and 2017 value was also corrected before the Board of Review time." Thus, as part of the 2017 appeal, the board of review contends that the subject's value was upheld "do [*sic*] to the correction being made by the Assessor's office."

In response to the dismissal motion, the appellant submitted a letter contending that the assessing officials have made several errors on the subject's property record card, all of which were to the expense of the appellant's tax bill. The most gross error was the additional of non-existent structures on the subject parcel. The appellant acknowledged that she lacked knowledge and experience to challenge the assessment data and also was trusting that assessment records would be accurate. The appellant opposes the position of the board of review that, in essence, the appellant is "at fault for not catching their mistakes." Citing to fairness, the appellant argues that an overpayment has occurred in the subject's tax bills for "the past few years" and thus, the appellant requests a refund of those overpayments in the sum of \$2,299 as a fair sum "to correct these gross clerical errors."

The Property Tax Appeal Board did not make a ruling upon this pending dismissal motion and instead, granted a 30-day extension to the board of review to file its evidence and response to this appeal. (86 Ill.Admin.Code §1910.40(b)). The dismissal motion is being taken up as part of the decision in this matter.

### *Merits of the Appeal*

With the Residential Appeal petition, the appellant provided a letter (brief) explaining that the subject property has been overcharged on property taxes for several years due to "an error on my property's value." The recorded errors on the property record card included assessments for a fireplace and a full basement whereas the subject dwelling lacks a fireplace and has a crawl-space foundation. Upon further investigation, records indicated the fireplace was added to the property in 2001 and the full basement was added in 2012; additionally, the schematic drawing erroneously placed the attached garage on the opposite side from its actual location. The

appellant was able to successfully establish the errors with the assessing officials once discovered and obtained a correction to the 2016 taxes resulting in a \$481 reduction in the tax bill. With this appeal, however, the appellant is "asking for a refund on the remaining \$2,299 overcharge" with a spreadsheet depicting the calculation of the requested refund.

In support of the inequity argument, the appellant submitted information on four comparables in the Section V grid analysis which each depict a quality grade of C+5 whereas the subject dwelling has a quality grade of C+10 as assigned by the assessor. The appellant also submitted copies of the subject's and comparables' property record cards. No lot size data was provided in the analysis. The dwellings were described as one-story homes of frame, masonry or frame and masonry exterior construction that were built between 1981 and 2000. The homes range in size from 1,432 to 1,862 square feet of living area. Each dwelling has a crawl-space foundation, central air conditioning, a fireplace and a garage ranging in size from 380 to 624 square feet of building area. Based on data drawn from the property record cards, the appellant reported the estimated market values of the subject of \$154,424 or \$100.80 per square foot of living area, including land, and the four comparables which depict estimated market values based upon their assessments ranging from \$144,789 to \$151,259 or from \$79.30 to \$101.65 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$52,359. The subject property has an equalized improvement assessment of \$39,046 or \$25.49 per square foot of living area. The subject's total equalized assessment reflects a market value of \$156,156, 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 response to the appellant's comparable sales evidence, the board of review, within a memorandum, reported that appellant's comparable #1 depicting a 2003 sale for \$147,900 was resold in 2017 for \$163,000. Both as to appellant's comparable #1 and appellant's comparable #4, the board of review noted the homes were built in 1984 and 1981, respectively, as compared to the subject dwelling that was built in 2000.

In support of its contention of the correct assessment, the board of review submitted information on four comparables with both equity and recent sales data. The comparable parcels range in size from 9,426 to 11,890 square feet of land area and have been improved with one-story dwellings of frame and masonry exterior construction. The homes were built between 1997 and 2001 and range in size from 1,420 to 1,642 square feet of living area. Three of the comparables feature full unfinished basements and each home has central air conditioning and an attached garage ranging in size from 462 to 560 square feet of building area. Three of the comparables each have a fireplace. The comparables have improvement assessments ranging from \$39,074 to \$47,051 or from \$27.52 to \$31.88 per square foot of living area. The comparables sold between August 2015 and December 2016 for prices ranging from \$150,000 to \$214,500 or from \$102.18 to \$130.63 per square foot of living area, including land.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

## Conclusion of Law

### *Dismissal Motion*

The Property Tax Appeal Board finds the following provision of Section 16-160 of the Property Tax Code (35 ILCS 200/16-160) applicable:

. . . any taxpayer dissatisfied with the decision of a board of review . . . as such decision pertains to the assessment of his or her property for taxation purposes . . . may, (i) in counties with less than 3,000,000 inhabitants within 30 days after the date of written notice of the decision of the board of review . . . appeal the decision to the Property Tax Appeal Board for review.

In its dismissal motion, the board of review acknowledged that the appellant pursued an appeal before it for tax year 2017. The board of review reported that decision was issued on February 16, 2018. The record depicts that the appellant postmarked the instant appeal to the Property Tax Appeal Board on March 13, 2018. Thus, the appellant timely pursued an appeal before the Property Tax Appeal Board after being dissatisfied with the decision of the board of review.

Furthermore, as part of the Residential Appeal petition, the appellant requested reductions in the land and improvement assessments of the subject property. While the appellant's brief and other materials in this record refer to obtaining a refund for prior years' taxes wrongfully paid, the matter of available remedy authorized by an appeal before the Property Tax Appeal Board is not a basis upon which a dismissal of a timely filed appeal may be grounded. (86 Ill.Admin.Code §1910.10(c)). Based upon the notice issued by the St. Clair County Board of Review and Section 16-160 of the Property Tax Code, the Property Tax Appeal Board finds it has jurisdiction over the instant appeal despite the appellant's request for a remedy that is not available to her. Having considered the entirety of the arguments presented in the dismissal motion by the board of review and the response, the Board finds no merit in the request to dismiss this pending appeal and hereby **denies** the board of review's dismissal motion.

### *Merits of the Appeal*

As outlined in the dismissal motion, the primary request of the appellant in this appeal is for a refund of previously erroneously paid property taxes due to errors that attributed amenities of a fireplace and full basement to the subject dwelling when those features did not exist as further detailed in the facts set forth above.

The Property Tax Appeal Board has no jurisdiction with regard to any "multi-year" rebate as requested by the appellant. Corrections with regard to property records are provided for in the Property Tax Code (35 ILCS 200/14-20). The rule in Illinois is that taxes voluntarily, though erroneously, paid cannot be recovered unless recovery is authorized by statute. Jansen Real Estate Corp. v. P.J. Cullerton, 49 Ill.App.3d 231, 236 (1<sup>st</sup> Dist. 1977); Aldens, Inc. v. Rosewell, 71 Ill.App.3d 754, 757 (1<sup>st</sup> Dist. 1979); Inland Real Estate Corp. v. Oak Park Trust and Savings Bank, 127 Ill. App. 3d 535, 549 (1<sup>st</sup> Dist. 1984); Bass v. South Cook County Mosquito Abatement Dist., 236 Ill. App. 3d 466, 467 (1<sup>st</sup> Dist. 1992). While the Board is sympathetic to the arguments raised by the appellant, as there is no statute providing for a recovery of taxes that

may have been wrongly but voluntarily paid without protest, there is no method by which appellant can obtain a refund for any years prior to the year in which an assessment complaint has been filed. Therefore, the Board cannot mandate the remedy of a refund for prior year taxes that were erroneously paid in this matter.

The taxpayer also contends assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #3 and #4 due to the dwellings having been built in 1981 and 1984 as compared to the subject dwelling that was built in 2000. The Board has given reduced weight to board of review comparables #2, #3 and #4 as each dwelling is superior to the subject dwelling by having a full unfinished basement as compared to the subject's crawl-space foundation.

The Board finds the best evidence of assessment equity to be appellant's comparable #2 and board of review comparable #1. These comparables had estimated market values based upon their respective total assessments of \$147,649 and \$147,732 or \$79.30 and \$104.04 per square foot of living area, including land. The subject's estimated market value based on its assessment of \$154,424 or \$100.80 per square foot of living area, including land, which appears to be supported by the best equity comparables in this record on a per-square-foot basis after giving due consideration to differences in age and/or dwelling size. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject was inequitably assessed and a reduction in the subject's assessment is not justified on grounds of lack of assessment equity.

Finally, the appellant contended in part that 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).

On this record, the Board finds the appellant's submission of only two sales, one of which occurred in 2003 and is clearly dated, to provide an estimated market value of the subject property as of January 1, 2017, and one which occurred in 2015, which is more recent, is simply insufficient to set forth a valid market value argument. The Board accepts the principle in real estate valuation that "one sale does not make a market." (86 Ill.Admin.Code §1910.65(c)(4) calling for documentation of not fewer than three recent sales of suggested comparable properties).

The Board further finds that the board of review supplemented the appellant's market value argument providing data that appellant's comparable #1 sold in 2017 for \$163,000 and information that board of review comparable #1 sold in December 2016 for \$163,900. The subject's equalized assessment reflects a market value of \$156,156, including land, which is below the only recent comparable sales evidence in this record. Based on this limited market value evidence, the Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on grounds of overvaluation.

In conclusion, the Board finds there is no statutory remedy available for the appellant to recover overpaid property taxes for prior years. The Board finds that the record does not depict that the subject dwelling has been inequitably assessed and the Board finds that the market value evidence in the record does not support a reduction in the subject's assessment on grounds of overvaluation. Therefore, the Board finds that no change in the subject's equalized assessment is warranted in this matter.

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.



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