



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

APPELLANT: Richard and Gwen Hagan
DOCKET NO.: 17-04812.001-R-1
PARCEL NO.: 08-18.0-207-010

The parties of record before the Property Tax Appeal Board are Richard and Gwen Hagan, the appellants; 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: \$6,291
IMPR.: \$16,265
TOTAL: \$22,556

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 ranch-style dwelling of frame exterior construction containing 1,486 square feet of living area. The home was constructed in 1966 and features central air conditioning and a 1-car garage. The dwelling is situated on a 15,000-square foot site and is located in Belleville, St. Clair Township, St. Clair County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted a grid analysis containing one comparable sale located in the same neighborhood as the subject property. The comparable property contains 15,000 square feet of land and is improved with a ranch-style dwelling of frame exterior construction with 1,776 square feet of living area. The home was built in 1955 and features central air-conditioning, a fireplace, and a 2-car garage. The comparable sold in February 2016 for a price of \$28,000 or \$15.77 per square foot of living area, including land.

The appellants' evidence also includes a copy of the Notice of Final Decision on Assessed Value by Board of Review disclosing the equalized assessment for the subject of \$23,919. The subject's assessment reflects a market value of approximately \$71,336 or \$48.00 per square foot of living area, land included, when applying the 2017 three-year average median level of assessment for St. Clair County of 33.53% as determined by the Illinois Department of Revenue.

Based on this evidence, the appellants requested that the subject's total assessment be reduced to \$22,556.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The board of review did not submit any 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 and is found to be in default pursuant to §1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a).

The Board finds the only evidence of market value in the record is one comparable sale submitted by the appellants. The comparable sale was similar to the subject property in land size, design, construction, age, dwelling size and foundation. The comparable sold in February 2016 for \$28,000 or \$15.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$71,336 or \$48.00 per square foot of living area, land included, which is higher than the only comparable sale in evidence. Based on the evidence in this record, the Board finds that the subject is overvalued and a reduction in the subject's assessment commensurate with the appellants' request is warranted.

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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