



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

APPELLANT: Branden Harlen  
DOCKET NO.: 17-05889.001-R-1  
PARCEL NO.: 08-24.0-301-043

The parties of record before the Property Tax Appeal Board are Branden Harlen, 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:** \$4,283  
**IMPR.:** \$18,715  
**TOTAL:** \$22,998

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 two-story frame dwelling containing 2,082 square feet of living area.<sup>1</sup> The dwelling was constructed in 1969 with an effective age of 1995. The home features a concrete slab foundation, central air-conditioning, a fireplace and a garage containing 575 square feet of building area. The property is located in Bellville, St. Clair Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant completed Section IV of the Residential Appeal form disclosing that he purchased the property for a price of \$36,000 on May 14, 2015. The appellant also disclosed that the property was bank-owned real estate (REO) purchased from Bayview Loan Servicing; the transaction

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<sup>1</sup> The appellant indicated on the appeal form that the subject's dwelling size contained 2,264 square feet of living area. The Board finds that the subject's dwelling size is more accurately reflected on the property record card submitted by the board of review which contains a schematic diagram of the subject dwelling.

was not a transfer between family or related corporations; it was sold through a real estate agent, Darla Bauer of Palm Tree Realty; it was advertised for sale through Multiple Listing Service (MLS); it was a sale following a foreclosure; and that the appellant spent \$1,500 in renovation costs before occupying the home on November 2, 2015. The appellant also submitted a copy of the settlement statement associated with the sale of the subject property and an occupancy inspection report dated September 1, 2015 notifying the owner that the property failed the inspection and a re-inspection is required prior to occupancy. Additionally, the appellant submitted color photographs of the subject and the three comparable properties depicting the subject to be in outdated and poor condition without any upgrades or remodeling. Finally, the appellant submitted a narrative brief arguing that he has not made significant improvements to his home, yet the property taxes more than tripled after his purchase.<sup>2</sup>

In further support of the overvaluation claim, the appellant submitted a grid analysis containing information on three comparable properties located within .04 of a mile from the subject property. The comparables are improved with a one-story and two, two-story dwellings of brick or brick and wood exterior construction ranging in size from 1,400 to 1,900 square feet of living area. The dwellings each feature central air-conditioning and a garage. Two homes each have a fireplace. The dwellings' foundations were not disclosed. The comparable sales occurred from December 2017 to April 2018 for prices ranging from \$33,000 to \$72,500 or from \$23.57 to \$38.16 per square foot of living area, land included. Based on this evidence, the appellant requested that the subject's total assessment be reduced.<sup>3</sup>

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$33,852. The subject's assessment reflects a market value of \$100,960 or \$48.49 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 reply to the appellant's evidence, the board of review argued that the subject sale was "unqualified" due to the subject property being a bank-owned real estate (REO). Additionally, in response to the appellant's argument that the property failed occupancy inspection upon purchase, the board of review asserted that the subject property was issued an occupancy permit on November 12, 2015 and again on August 9, 2017. Finally, the board of review submitted a copy of the Illinois Real Estate Transfer Declaration (PTAX-203) form and a Special Warranty Deed associated with the subject's sale.

In support of its contention of the correct assessment, the board of review submitted a color aerial map of the subject's neighborhood with ten highlighted properties located within a block of the subject that sold from 2016 to 2018. The aerial map contained markings for each property sold depicting the year of the sales and the sale amounts. These ten sales sold for prices ranging

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<sup>2</sup> As set forth in the rules of the Property Tax Appeal Board, the Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. 86 Ill.Admin.Code §1910.10(f).

<sup>3</sup> In his appeal form, the appellant requested a total assessment amount of \$39,000 and stated the total board of review assessment amount to be \$101,566. The Board finds that based on the other evidence in this appeal, the amounts stated by the appellant apparently reflect market value rather than the assessments.

from \$76,000 to \$169,000, including land.<sup>4</sup> The board of review also submitted a closer aerial map of four of the aforementioned properties with additional information that included the lot size, date of sale, and that it was considered a “valid sale.” No further descriptive information was noted with regard to these ten comparable sales. Additionally, the board of review submitted a computer printout of four comparable sales, one of which was also used by the appellant. The relevant descriptive information with regard to these four sales included the Property Identification Number (PIN), design, sale date, and the sale price. No other descriptive information such as design, foundation, dwelling size, and features was provided. These four comparables sold from March 2016 to April 2018 for prices ranging from \$65,000 to \$150,000, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject’s 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant presented a dated sale of the subject property that occurred in May 2015 and three smaller comparable dwellings, and the board of review submitted nine comparable sales with no descriptive information in support of their respective positions before the Property Tax Appeal Board. The evidence in the record reveals that the appellant spent \$1,500 in renovations after the sale in order to obtain an occupancy permit. The photographs of the subject property provide further evidence that the home has not been upgraded or remodeled which further supports that the subject property is overvalued on this limited record.

The Board has given more weight to appellant’s sale in 2015, along with appellant’s comparable sales #1 and #2 which were similar to the subject in location, design, age, dwelling size foundation and most amenities. These two comparables sold in March 2018 and December 2017 for prices of \$65,000 and \$72,500 or for \$38.16 and \$36.11 per square foot of living area, land included, respectively. The Board gave little weight to board of review comparable sales which lacked any descriptive information such as lot sizes, dwelling sizes, ages, construction types, foundations, and features which is necessary for the Board to perform a meaningful comparative analysis. Less weight was also given to appellant’s comparable #3 based on its dissimilar one-story design. The Board further finds that given the lack of any descriptive data, the comparable sales submitted by the board of review do not overcome the appellant’s evidence.

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<sup>4</sup> The board of review did not disclose the story heights, ages, or sizes of living area of these comparables and did not provide the property record card for any of its comparable sales and failed to complete a grid analysis (page 2 of the “Board of Review Notes on Appeal” form). Due to the lack of pertinent data, no calculation of sales prices per square foot can be determined.

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Based on the limited evidence in this record, the Board finds the subject property is overvalued and a reduction in its 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: September 15, 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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