



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

APPELLANT: David Sauerhage
DOCKET NO.: 18-03435.001-R-1
PARCEL NO.: 10-32.0-128-011

The parties of record before the Property Tax Appeal Board are David Sauerhage, the appellant; 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: \$2,561
IMPR.: \$18,734
TOTAL: \$21,295

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 2018 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 one-story dwelling of frame construction with 1,442 square feet of living area. The dwelling was constructed in 1864. Features of the home include a crawl-space foundation and central air conditioning. The property has a 5,074 square foot site and is located in Mascoutah, Mascoutah 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 had a market value of \$54,000 as of April 26, 2018. The appellant's appraisal was completed using the sales comparison approach to value property in estimating a market value for the subject property. The appellant's appraiser selected three comparable properties that were located from .25 to .46 of a mile from the subject property. The comparables were described as craftsman or colonial style dwellings that ranged in size from 1,428 to 2,262 square feet of living area. Two comparables had basements and each comparable had a garage. The comparables had other features with varying

degrees of similarity to the subject. The comparables had sale dates ranging from December 2016 to July 2017 and sold for prices ranging from \$54,000 to \$76,321 or from \$32.73 to \$53.45 per square foot of living area, including land. After adjustments, the comparables had adjusted sale prices ranging from \$46,380 to \$60,731 or from \$22.99 to \$42.53 per square foot of living area, including land. Based on this sales analysis, the appraiser estimated that the subject would have a value of \$54,000 as of April 26, 2018.

Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,295. The subject's assessment reflects a market value of \$63,796 or \$44.24 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for St. Clair County of 33.38% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. The comparables were located either 2 blocks or 4 blocks from the subject property. The comparables were described as one-story dwellings that ranged in size from 1,206 to 1,584 square feet of living area. One comparable had a basement, one was built on a slab foundation and two had crawl-space foundations. The comparables had other features with varying degrees of similarity to the subject. The comparables had sale dates ranging from August 2017 to November 2018 and sold for prices ranging from \$92,000 to \$145,000 or from \$76.29 to \$109.19 per square foot of living area, including land.

The board of review also submitted a brief critiquing the appellant's appraisal.

The appellant submitted rebuttal critiquing the board of review's evidence and argued that the board of review should not have been granted an extension of time to file a response to the appeal.

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.

As an initial matter regarding the appellant's appraisal, the Board gave less weight to the value conclusion due to the appraiser's use of a comparable property that was over 800 square feet larger than the subject. This sale also occurred greater than 12 months prior to the January 1, 2018 assessment date at issue, when the record contains better comparable sales from the board of review that occurred more proximate in time to the January 1, 2018 assessment date.

The Board finds the best evidence of market value to be the board of review's comparable sales #1, #3 and #4. These comparables were most similar to the subject in location, foundation type,

style and some features. The best comparable sales in this record sold from August 2017 to November 2018 for prices ranging from \$92,000 to \$138,000 or from \$76.29 to \$92.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$63,796 or \$44.24 per square foot of living area, including land, which falls below the range established by the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is supported. The Board gave less weight to the parties' remaining comparable sales due to their differences in foundation type or size when compared to the subject. Based on the evidence in this record, the Board finds a reduction in the subject's assessment is not 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: January 19, 2021



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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