



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

APPELLANT: Darnellius Weeden
DOCKET NO.: 18-03441.001-R-1
PARCEL NO.: 04-22.0-309-024

The parties of record before the Property Tax Appeal Board are Darnellius Weeden, 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: \$17,045
IMPR.: \$117,617
TOTAL: \$134,662

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 and brick construction with 2,706 square feet of living area. The dwelling was constructed in 2016. Features of the home include a full basement, central air conditioning, a fireplace and an attached 781 square foot garage.¹ The property has a 12,885 square foot site and is located in O'Fallon, O'Fallon Township, St. Clair County.

The appellant's appeal is based on both overvaluation and assessment equity. In support of these arguments the appellant submitted six comparable properties that were located from "100 ft" to "2 blocks" from the subject property. The comparables had lots ranging in size from 13,939 to 44,398 square feet of land area and were improved with one-story dwellings with brick or brick

¹ The Board finds the best evidence of the subject's dwelling and garage sizes was the diagram within the subject's Property Record Card (PRC) submitted by the board of review. The appellant disclosed that the subject has one fireplace.

and vinyl exterior construction. The homes ranged in size from 1,831 to 2,400 square feet of living area and were built from 2006 to 2014. The comparables featured full basements, four of which had finished area, central air conditioning, a fireplace and garages ranging in size from 900 to 1,162 square feet of building area. Four of the comparables sold from August 2017 to September 2018 for prices ranging from \$380,000 to \$450,000 or from \$167.16 to \$189.23 per square foot of living area, including land. The comparable properties had land assessments ranging from \$17,538 to \$24,783 or from \$.56 to \$1.26 per square foot of land area and improvement assessments ranging from \$84,893 to \$115,997 or from \$35.37 to \$49.76 per square foot of living area.

The appellant's submission included a December 2016 construction agreement for the subject revealing that the amount of \$417,500 will be paid to the contractor.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$120,805. The requested assessment would reflect a total market value of \$361,908 or \$133.74 per square foot of living area including land, when using 2,706 square feet of living area and when applying the 2018 three-year average median level of assessment for St. Clair County of 33.38% as determined by the Illinois Department of Revenue. The request would lower the subject's land assessment to \$16,489 or \$1.28 per square foot of land area and the improvement assessment to \$104,316 or \$38.55 per square foot of living area, when using a dwelling size of 2,706 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$134,662. The subject's assessment reflects a market value of \$403,421 or \$149.08 per square foot of living area including land, when using 2,706 square feet of living area and when applying the 2018 three-year average median level of assessment for St. Clair County of 33.38% as determined by the Illinois Department of Revenue. The subject has a land assessment of \$17,045 or \$1.32 per square foot of land area and an improvement assessment of \$117,617 or \$43.47 per square foot of living area, when using a dwelling size of 2,706 square feet of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing three comparable properties, one of which was also submitted by the appellant, that were located "2 blocks" from the subject. The comparables had lots ranging in size from 14,330 to 19,285 square feet of land area and were improved with one-story dwellings of brick or frame and brick exterior construction. The homes ranged in size from 2,200 to 2,491 square feet of living area and were built between 2007 and 2015. The comparables featured full unfinished basements, central air conditioning and garages ranging in size from 716 to 926 square feet of building area. The comparables sold from June 2016 to September 2018 for prices ranging from \$362,500 to \$475,000 or from \$158.44 to \$190.69 per square foot of living area, including land. The comparable properties had land assessments ranging from \$17,538 to \$19,770 or from \$1.03 to \$1.22 per square foot of land area and improvement assessments ranging from \$95,990 to \$114,228 or from \$43.63 to \$45.85 per square foot of living area.

Based on this evidence the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellant contends 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). 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 December 2016 construction agreement, the Board finds this evidence relies on the cost approach to value property and is to be given less weight due to the Board's reliance on the market value evidence available in this record. The courts have stated that where there is credible evidence of comparable sales these sales are to be given significant weight as evidence of market value. In Chrysler Corporation v. Property Tax Appeal Board, 69 Ill.App.3d 207 (1979), the court held that significant relevance should not be placed on the cost approach or income approach especially when there is market data available. In Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (1989), the court held that of the three primary methods of evaluating property for the purpose of real estate taxes, the preferred method is the sales comparison approach. Since there are credible market sales contained in the record, the Board placed most weight on this evidence.

The parties submitted a total of six suggested comparable sales for the Board's consideration, with one common property. The Board will use the information regarding the dwelling size of the parties' common comparable from the board of review's submission, as the information was supported by its PRC. The Board gave less weight to the board of review's comparable sale #1 due to its sale date occurring greater than 18 months prior to the January 1, 2018 assessment date at issue. The Board finds the parties' remaining comparable sales were similar to the subject in location, style and some features. These comparables also sold proximate in time to the January 1, 2018 assessment date at issue. The best sales occurred from August 2017 to September 2018 and sold for prices ranging from \$362,500 to \$450,000 or from \$167.16 to \$189.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$403,421 or \$149.08 per square foot of living area, including land, which falls within the range established by the best sales in this record on a total market value basis but below on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, such as their older ages, the Board finds the subject's assessment is well supported and a reduction in the subject's assessment is not justified based on overvaluation.

The taxpayer also contends assessment inequity as an alternative 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.

As to the appellant's land assessment inequity argument, the record contains eight comparable properties for the Board's consideration. The Board find the appellant's land comparable located at 512 Ingleside Lane (App #1) and the parties' common comparable located at 8422 Treybrooke Place (App#3/BOR #3) are most similar to the subject in location and size. The parties differ slightly as to the size of the common comparable, however, the Board finds the discrepancy will not impact its decision in this appeal. The best comparables had lots of 16,991 and 14,330 square feet of land area, respectively, and had land assessments of \$19,379 and \$17,538 or \$1.14 and \$1.22 per square foot of land area, respectively. The subject's land assessment of \$17,045 or \$1.32 per square foot of land area falls below the land assessments of the best land equity comparables in this record on a total land assessment basis but above on a per square foot basis. However, after considering the subject's smaller size, the Board finds the subject's land assessment is supported. Accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Based on this analysis, the Board finds the subject's higher per square foot land assessment is well justified given its smaller size. The Board gave less weight to the parties' remaining land comparables due to their larger sizes when compared to the subject. Based on this record, the Board finds a reduction in the subject's land assessment is not warranted.

As to the appellant's improvement assessment inequity argument, the record contains eight comparable properties for the Board's consideration. The Board finds all of the comparables submitted by the parties were smaller and older than the subject. Nevertheless, the comparables were similar to the subject in location and some features. The comparables had improvement assessments ranging from \$84,893 to \$115,997 or from \$35.37 to \$49.76 per square foot of living area. The subject's improvement assessment of \$117,617 or \$43.47 per square foot of living area falls slightly above the range established by the equity comparables in this record on a total improvement assessment basis but within on a per square foot basis. However, after adjusting the comparables for differences when compared to the subject, such as their smaller sizes and older ages, the Board finds the subject's improvement assessment is well supported. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land and/or improvement assessments were inequitably assessed and a reduction in the subject's assessment based on assessment uniformity is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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:

February 16, 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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