



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

APPELLANT: Riley Parsons Land Trust
DOCKET NO.: 18-03442.001-R-1
PARCEL NO.: 04-08.0-101-013

The parties of record before the Property Tax Appeal Board are Riley Parsons Land Trust, 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: \$26,902
IMPR.: \$163,364
TOTAL: \$190,266

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 two-story dwelling of brick exterior construction with 4,195 square feet of living area.¹ The dwelling was constructed in 2000. Features of the home include a full basement that is 50% finished, central air conditioning, a fireplace and a three-car garage. The property is also improved with an inground swimming pool. The property has a 1.93-acre site and is located in O'Fallon, O'Fallon 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 \$570,000 as of March 1, 2018. Based on this evidence the appellant requested the subject's assessment be reduced to \$190,000.

¹ The Board finds the best evidence of the subject's dwelling size was the more detailed sketch within the appellant's appraisal.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$207,410. The subject's assessment reflects a market value of \$621,360 or \$148.12 per square foot of living area including land, when using 4,195 square feet of living area and 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 three comparable sales that were located in close proximity to the subject. Comparable #1 sold in April 2018 for \$660,000 or \$126.55 per square foot of living area, land included and again in December 2019 for \$753,450 or \$144.48 per square foot of living area including land. Comparables #2 and #3 sold in November 2017 and May 2019 for \$718,422 and \$750,000 or \$135.19 and \$151.03 per square foot of living area including land, respectively.

The board of review's evidence included a brief critiquing the appellant's appraisal.

Based on this evidence the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant argued that a professional valued the subject and the board of review's dwelling size for the subject is overstated. The appellant also submitted evidence that the board of review lowered the subject's assessment in 2019 to \$190,000, based on the same evidence submitted in 2018.

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 Board finds the best evidence of market value to be the appraisal submitted by the appellant estimating the subject property had a market value of \$570,000 as of March 1, 2018. The subject's assessment reflects a market value of \$621,360 or \$148.12 per square foot of living area, including land, which is above the appraised value. The Board gave less weight to the board of review's sales that occurred in 2019, as these sales occurred greater than 16 months after the January 1, 2018 assessment date at issue. The Board further finds that the two remaining sales submitted by the board of review sold for \$126.55 and \$135.19 per square foot of living area, including land, which support a reduction in the subject's assessment. Based on this evidence the Board finds a reduction in the subject's 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Riley Parsons Land Trust
1246 Rutherford Rg
OFallon, IL 62269

COUNTY

St. Clair County Board of Review
St. Clair County Building
10 Public Square
Belleville, IL 62220