



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

APPELLANT: David VanDeVoorde
DOCKET NO.: 18-03450.001-R-1
PARCEL NO.: 09-06.0-306-027

The parties of record before the Property Tax Appeal Board are David VanDeVoorde, 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: \$12,853
IMPR.: \$81,170
TOTAL: \$94,023

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 frame and masonry exterior construction with 3,590 square feet of living area. The dwelling was constructed in 2004. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a three-car garage with 600 square feet of building area. The property has a 12,000 square foot site and is located in Shiloh Valley Township, St. Clair County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on April 17, 2015 for a price of \$264,500.

The appellant also submitted a copy of the final decision of the St. Clair County Board of Review disclosing the subject property's final total equalized assessment of \$94,023 reflecting a market value of \$281,675 or \$78.46 per square foot of living area, including land, when using the

2018 three-year average median level of assessment for St. Clair of 33.38% as determined by the Illinois Department of Revenue. The township equalization factor was 1.0290.

Based on the foregoing evidence, the appellant requested a reduction in the subject's assessment to \$88,000.

The Property Tax Appeal Board takes notice the subject property was the subject matter of an appeal before the Board for the 2016 tax year under Docket No. 16-06993.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$89,608 based on the evidence submitted by the parties.

The board of review did not timely submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by a letter dated September 17, 2020.¹

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). After reviewing the record, the Board finds no reduction in the subject's assessment is warranted based on the statutory mandate provided by section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

The Property Tax Appeal Board finds the subject property was the matter of an appeal before the Board for the 2016 tax year under Docket Number 16-06993.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision reducing the subject's assessment to \$89,608 based on the evidence submitted by the parties. The Property Tax Appeal Board takes notice that St. Clair County's quadrennial general assessment period for Shiloh Valley Township began in the 2016 tax year and continues through the 2019 tax year. The Board finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the

¹ The St. Clair County Board of Review was initially notified of this appeal on June 20, 2019 and given 90 days to respond or request an extension of time. In September 2019, the board of review requested and was granted a final 60-day extension of time to respond to the appeal by a letter dated November 13, 2019. The board of review failed to respond to that additional extension of time and was found to be in default by a letter dated September 17, 2020.

Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

The Board finds this record disclosed the subject property is an owner-occupied residence and the 2016 and 2018 tax years are within the same general assessment period. The Board finds the record shows equalization factors of 1.0197 and 1.0290 for tax years 2017 and 2018 were applied in Shiloh Valley Township.² The record contains no evidence showing the Board's 2016 decision was reversed or modified upon review and there was no evidence that the subject property sold in an arm's-length transaction establishing a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior 2016 decision results in an assessment of \$94,023 ($\$89,608 \times 1.0197 \times 1.0290 = \$94,023$). Therefore, the Board finds the subject's current assessment of \$94,023 is correct and complies with the statutory mandate provided by section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). Based on this analysis, the Property Tax Appeal Board finds that no reduction in the subject's assessment is justified.

² The 2017 equalization factor of 1.0197 was provided by the St. Clair County Board of review at the request of the Property Tax Appeal Board. The equalization factor of 1.0290 for the 2018 tax year was derived from the St. Clair County Board of Review final decision for the subject property that was provided by the appellant.

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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