



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

APPELLANT: Patrick Brydon  
DOCKET NO.: 18-03530.001-R-1  
PARCEL NO.: 08-28.0-108-016

The parties of record before the Property Tax Appeal Board are Patrick Brydon, 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:** \$2,342  
**IMPR.:** \$11,377  
**TOTAL:** \$13,719

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 ranch-style dwelling of vinyl siding exterior construction with 891 square feet of living area. The dwelling is approximately 33 years old. Features of the home include central air conditioning.<sup>1</sup> The property has a 6,250 square foot site and is located in Belleville, Belleville Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal report prepared by Kenworth Johnston a State of Illinois Certified General Real Estate Appraiser. The appraisal report was prepared for a real estate tax appeal.

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<sup>1</sup> The Board finds the appellant's appraiser reported on page one of the appraisal report that the subject dwelling has a full basement, yet the appraiser described the subject dwelling in the sales comparison section in page two of the report with no basement.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using four comparable sales located within .71 of a mile from the subject property. The comparables have sites ranging in size from approximately 2,675 to 7,100 square feet of land area. The comparables were described as one, two-story dwelling and three, 1.5-story Cape Cod dwellings ranging in size from 692 to 1,250 square feet of living area and that are from 67 to 115 years old. Each comparable was described as having an unfinished basement and central air conditioning. Comparable #3 has one fireplace and comparable #4 has a one-car garage. The comparables sold from February to November 2017 for prices ranging from \$10,000 to \$30,000 or from \$12.32 to \$33.08 per square foot of living area including land. The appraiser applied adjustments to the comparables for differences from the subject in land area, condition, dwelling size and differing features to arrive at adjusted prices ranging from \$11,100 to \$18,500. Based on the adjusted sales, the appraiser arrived at an estimated market value for the subject of \$12,000, including land, as of December 13, 2017.

Based on this evidence, the appellant requested an assessment reflective of the appraised value conclusion at the statutory level of assessment of 33.33%.

The appellant also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$13,719 reflecting a market value of \$41,099 or \$46.13 per square foot of living area, including land, when using the 2018 three-year average median level of assessment for St. Clair County as determined by the Illinois Department of Revenue. The appellant requested the subject's assessment be reduced to \$4,000.

The board of review did not submit its "Board of Review Notes on Appeal". The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a).

### **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.

The Board finds the appellant submitted an appraisal estimating the subject had a market value of \$12,000 as of December 13, 2017. The Board has given little weight to the appraisal's value conclusion. The appraiser selected comparables with dissimilar 1.5-story or two-story design that were significantly older in age when compared to the subject. The appraiser failed to adjust the comparables for these differences. Furthermore, appraisal comparable sale #3 is a significantly larger dwelling size when compared to the subject. Finally, the Board finds it problematic that the appraisal contains discrepancies of the description of subject property within the report. The Board finds these factors undermine the credibility of the appraiser's value conclusion. However, the Board will analyze the unadjusted sales found in the report.

The Board finds the best evidence of market value in the record to be the appraiser's comparable sales #1, #2 and #3 contained in the appraisal report. Each dwelling is similar in size when compared to the subject dwelling, though they differ from the subject in design and are significantly older in age. These comparables sold from February to April 2017 for prices ranging from \$10,000 to \$30,000 or from \$12.32 to \$33.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$41,099 or \$46.13 per square foot of living area, including land, which is above the range established by the best comparable sales in the record, however, the subject's higher value appears to be supported after considering logical adjustments to the comparables for their dissimilar design, older age and features.

The Property Tax Appeal Board has examined the evidence submitted by the appellant and finds that a reduction in the assessed valuation of the subject property is not warranted.

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: October 20, 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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