



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

APPELLANT: Heather Huffman
DOCKET NO.: 18-03746.001-R-1
PARCEL NO.: 18-33.0-214-009

The parties of record before the Property Tax Appeal Board are Heather Huffman, 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: \$2,565
IMPR.: \$12,769
TOTAL: \$15,334

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 1.5-story dwelling of frame exterior construction with 1,576 square feet of living area. The dwelling was constructed in 1901 and has an effective age of 1985. Features of the home include an unfinished 200 square foot cellar and central air conditioning. The property has an 8,811 square foot site and is located in New Athens, New Athens Township, St. Clair County¹.

¹ The appellant's appraiser reported a dwelling size of 1,576 square feet for the subject with a sketch for both the 1st and 2nd floors to support of this figure. The assessing officials reported a dwelling size of 1,280 square feet of living area with a sketch of only the 1st floor. The Board finds the appraiser's sketch to be more detailed and therefore more reliable. The parties also differed in the subject's site size and basement/cellar; however, the Board finds these differences too small to be relevant in determining the correct assessment of the subject property based on the evidence in the record.

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 \$46,000 as of November 20, 2018. The appraisal was prepared by Ryan D. Andres, a certified residential real estate appraiser.

The purpose of the appraisal was to develop a current estimate of market value for the subject with the intended users of the report identified as Heather Huffman. The appraiser described the subject to be in "C4" condition meaning there had been no updates in the prior 15 years and the existing improvements were in average condition for the neighborhood. The appraiser recommended repair of a broken window, holes in walls, replacement of worn flooring and indicated the brick foundation needed additional support "due to wall bowing inward." Waterproofing was also recommended for the cellar. The appraiser indicated that the search for comparables focused on sales within the prior 18 months with a location in the subject's New Athens market and that the appraisal comparables have similar quality and condition as the subject.

In estimating the market value of the subject property, the appraiser developed the sales comparison and cost approaches to value. In developing the sales comparison approach, the appraiser used three comparable sales located within 0.64 of a mile from the subject property. The comparables have sites that range in size from 6,534 to 17,860 square feet of land area and are improved with 1.5-story dwellings that range in size from 1,414 to 1,555 square feet of living area. The homes range from 94 to 106 years of age. Each comparable has an unfinished basement and central air conditioning. Two comparables each have a two-car garage. The comparables sold from July 2017 to February 2018 for prices ranging from \$41,250 to \$51,500 or from \$29.17 to \$33.12 per square foot of living area, land included. The appraiser adjusted the comparables for differences with the subject in site size, room count, dwelling size and garage. After adjustments, the appraiser arrived at an opinion of market value for the subject of \$46,000 as of November 20, 2018.

In developing the cost approach to value, the appraiser identified the subject's site with a value of \$8,000 based on paired sales analysis of vacant land sales in the area. The appraiser then utilized Marshall and Swift Residential Cost Service to estimate a replacement cost of the subject totaling \$127,252. This figure was adjusted downward for physical, function and external depreciation totaling \$67,863. Adding in the site value to the depreciated replacement cost provided a value for the subject of \$67,389 under the cost approach. The appraiser's final opinion of market value for the subject reflects the sales comparison approach to value of \$46,000. There was no explanation regarding the appraiser's reconciliation of the sales and cost approaches to value.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$15,334 which equates to the value opinion in the appraisal report of \$46,000 or \$29.19 per square foot of living area, land included, when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,623, after application of the equalization factor of 1.0130. The subject's assessment reflects a market value of \$67,774 or \$43.00 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 three comparable sales located within four blocks of the subject property. The comparables have sites that range in size from 3,667 to 8,811 square feet of land area and are improved with 1.5-story dwellings of frame exterior construction that range in size from 1,198 to 1,760 square feet of living area. The homes were built from 1862 to 1922 and each is reported to have an effective age of 1985. Two of the comparables have crawl space foundations and one comparable has an unfinished basement. Each comparable has central air conditioning and two of the comparables have garages with 576 or 864 square feet of building area. The comparables sold in April 2017 or May 2018 for prices ranging from \$47,900 to \$95,000 or from \$39.98 to \$58.59 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In a written rebuttal to the evidence submitted by the board of review, the appellant argued that the comparables submitted by St. Clair County were unadjusted, while the appraisal includes adjustments to comparables for differences with the subject.

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 evidence in the record this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted an appraisal and three comparable sales for the Board's consideration. The appraisal comparables have varying degrees of similarity to the subject with appraisal comparables #1 and #3 having superior site sizes and superior two-car garages. Therefore, the Board gave less weight to the opinion of value in the subject's appraisal, however, the raw sales data shall be considered. The Board gave less weight to the appraisal comparables #1 and #3 along with board of review comparables #1 and #3 due to presence of garages which the subject property lacks.

The Board finds the best evidence of market value to be the appraisal comparable #2 along with board of review comparable #2 which are similar to the subject in location, age/effective age, design and features. These two comparables sold in July and April 2017 for prices of \$45,000 to \$47,900 or for \$30.20 and \$39.98 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$67,774 or \$43.00 per square foot of living area, including land, which falls above the two best comparable sales in the record. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment commensurate with the request 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:

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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