



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

APPELLANT: Patricia Wilderman  
DOCKET NO.: 18-03747.001-R-1  
PARCEL NO.: 18-33.0-210-003

The parties of record before the Property Tax Appeal Board are Patricia Wilderman, 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:** \$2,000  
**IMPR.:** \$500  
**TOTAL:** \$2,500

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 single family residence. There was no description of the subject's design, age, size or features included in the record. The property has an approximately 0.20 acre site and is located in New Athens, New Athens Township, St. Clair County<sup>1</sup>.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on November 8, 2017 for a price of \$7,500 from Lynn Alice Ziegler. The appellant completed Section IV-Recent Sale Data indicating the sale was not between family members or related corporations, that the property was for sale by owner and that the property had not been advertised for sale on the open market. The appellant also submitted the PTAX-203 Illinois Real Estate Transfer Declaration associated with the sale of the subject property, disclosing the subject had not been advertised and

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<sup>1</sup> The only description of the subject property was provided in the PTAX-203 submitted by both the appellant and board of review.

reiterating the sales date and price. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject, after application of the equalization factor of \$29,714. The subject's assessment reflects a market value of \$89,017 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 response to the appeal the board of review submitted the PTAX-203 Illinois Real Estate Transfer Declaration, highlighting elements of the sale with respect to its quit claim deed, that the subject will be the buyer's principal residence and that the property had a general homestead exemption. The board of review also submitted two PTAX-340 2019 Senior Citizens Assessment Freeze Homestead Exemption Application and Affidavit applications from the appellant, one dated February 8, 2019 and one dated June 8, 2019. Based on this evidence, the board of review requested the subject's assessment be confirmed.

With respect to the appellant's overvaluation claim the board of review did not provide any market value evidence in support of its assessed valuation of the subject property.

In a written rebuttal, the appellant explained that Lynn Ziegler, the seller, had three properties on south Jackson Street for sale and stated it was "common knowledge" that Ms. Ziegler was retiring and moving out of state. The appellant further asserted that Ms. Ziegler was offered \$10,000 for the subject property but the sale did not take place. The appellant stated that she offered Ms. Ziegler \$7,500 for the subject property after "several other inquiries did not pan out" and that the sale was an arm's length transaction. The appellant described the subject property to be in "extreme disrepair" at the time of purchase and indicated that improvements to the subject's wiring, furnace, water heater, insulation and a foundation wall had been made subsequent to the purchase. The appellant indicated that additional repair work was needed. The appellant also submitted a letter from the St. Clair County Intergovernmental Grants Department dated June 25, 2020 which informed the appellant that their office was not able to provide assistance for a rehabilitation request as based on inspections of the subject, the estimated costs would exceed the department's maximum program limits.

### **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 only evidence of market value to be the purchase of the subject property in November 2017 for a price of \$7,500. The appellant completed Section IV- Recent Sale Data of the appeal disclosing the parties to the transaction were not related. The subject's assessment

reflects a market value above the only evidence of market value in the record. The board of review did not submit any evidence in support of the assessment.

The Board has examined the information submitted by the appellant and finds, based on this limited evidence, that was not refuted, a reduction in the assessed valuation for the subject property 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: March 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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