



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

APPELLANT: Alicia Hollenbeck  
DOCKET NO.: 18-03833.001-R-1  
PARCEL NO.: 08-15.0-108-002

The parties of record before the Property Tax Appeal Board are Alicia Hollenbeck, 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:** \$5,592  
**IMPR.:** \$25,502  
**TOTAL:** \$31,094

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 an owner occupied<sup>1</sup> one-story dwelling of masonry exterior construction with 897 square feet of living area. The dwelling was constructed in 1962. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 273 square foot one-car garage. The property has an 8,164 square foot site and is located in Swansea, St. Clair Township, St. Clair County.<sup>2</sup>

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted the settlement statement for a recent sale and an appraisal estimating the subject property had a market value of \$82,000 as of April 14, 2016.

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<sup>1</sup> The appeal petition disclosed the appellant's mailing address and the subject property address are the same.

<sup>2</sup> Some subject property details were obtained from the property record card submitted by the board of review. The appraisers and assessing officials differed in the subject's dwelling size. The Board finds that the slight difference in dwelling size will not impact the Board's decision in this appeal.

The appellant completed Section IV-Recent Sale Data disclosing the subject was purchased on May 31, 2016 for \$72,500 from Joshua L. and Ashley L. Merritt. The appellant indicated the sale was not a transfer between family or related corporations, that the subject was sold by the owner and the property was not advertised for sale. The settlement statement did not list any commission paid to a realtor.

The appraisal was prepared by Kurt Schlosser, a certified residential real estate appraiser and Kenworth Johnston, a certified general real estate appraiser. The appraisers describe the subject as having a remodeled kitchen, updated bathroom, updated windows, shutters, electrical service, exterior doors and landscaping. The appraisers developed the sales comparison approach to value utilizing three comparables sales located within 1.08 miles from the subject property. The comparables have varying degrees of similarity to the subject and sold from August 2015 to March 2016 for prices ranging from \$67,500 to \$88,500 or from \$65.85 to \$88.50 per square foot of living area, land included. After adjustments, the appraisers arrived at a range of adjusted sale prices for the comparables of \$76,200 to \$87,200 and an opinion of value for the subject property of \$82,000. Based on this evidence, the appellant requested the subject's assessment be reduced to \$30,266.

The Board finds that the appellant filed appeals with the Property Tax Appeal Board for the 2016 and 2017 tax years submitting the settlement statement and appraisal associated with the 2016 purchase of the subject property. The Property Tax Appeal Board issued a decision on June 19, 2018 lowering the subject's 2016 assessment to \$30,266 based on an agreement between the parties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,094. The subject's assessment reflects a market value of \$93,152 or \$103.85 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. The board of review also disclosed that equalization factors of 1.0075 and 1.0197 were applied for the 2017 and 2018 tax years, respectively in St. Clair Township.

In response to the appeal, the board of review noted the 2018 assessment was stipulated based on the 2016 Board decision plus application of the 2017 and 2018 multipliers of 1.0075 and 1.0197, respectively. The board of review submitted a copy of the prior 2016 decision issued by the Property Tax Appeal Board under Docket Number 16-06991.001-R-1. In the 2016 appeal the Board rendered a decision reducing the subject's assessment to \$30,266 based on a proposed stipulation for the subject property submitted by the board of review and the evidence in the record. The board of review argued that the subject's 2018 assessment of \$31,094 reflects the prior 2016 decision plus application of the 2017 and 2018 equalization factors of 1.0075 and 1.0197, respectively. ( $\$30,266 \times 1.0075 \times 1.0197 = \$31,094$ ) Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 Property Tax Appeal Board finds that the subject property was the matter of an appeal before this Board for the prior tax years 2016 and 2017 under Docket Numbers 16-06991.001-R-1 and 17-04704.001-R-1. In the 2016 appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$30,266 based on a proposed stipulation for the subject property as submitted by the board of review and the evidence in the record. In the 2017 appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$30,493 by applying the 2017 equalization factor of 1.0075 for St. Clair Township to the assessment rendered in the 2016 decision. The Property Tax Appeal Board takes notice that St. Clair County's general assessment period began in the 2016 tax year and continues through the 2019 tax year. The Board further 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 (35 ILCS 200/16-185) states 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 Property Tax Appeal Board is reversed or modified upon review.

The Board finds this record disclosed the subject property is an owner-occupied residence and that the 2016 through 2018 tax years are within the same general assessment period. The Board finds the record shows that an equalization factor of 1.0197 was issued in St. Clair Township for the 2018 tax year. The record contains no evidence showing the Board's 2016 or 2017 decisions were reversed or modified upon review and there was no evidence the subject property sold in an arm's length transaction establishing a different fair cash value.

Applying the statutory mandates of section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior 2017 decision results in an assessment of \$31,094 ( $\$30,493 \times 1.0197 = \$31,094$ ), which is equal to the 2018 assessment of the subject property of \$31,094, as established by the board of review. Therefore, the Board finds no reduction in the subject's assessment is 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:

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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