



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

APPELLANT: Christopher Pate
DOCKET NO.: 18-03865.001-R-1
PARCEL NO.: 04-20.0-307-021

The parties of record before the Property Tax Appeal Board are Christopher Pate, 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: \$9,406
IMPR.: \$49,927
TOTAL: \$59,333

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 brick exterior construction with 2,787 square feet of living area. The dwelling was constructed in 1976. Features of the home include a crawl-space foundation, central air conditioning, two fireplaces and a two-car garage containing 572 square feet of building area. The property has a .26-acre site and is located in O'Fallon, O'Fallon Township, St. Clair County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant completed Section IV – Recent Sale Data of the appeal petition disclosing the subject property was purchased on November 16, 2016 for a price of \$178,000. The appellant indicated the subject property was sold by Bobby and Marlene McPherson. The appellant also indicated the property was sold through a realtor, the property had been advertised in the Multiple Listing Service (MLS) and had been on the market for 4 months. To document the sale the appellant provided copies of the settlement statement disclosing the property sold for a price of \$178,000

and commissions were paid to one realty agency; the PTAX-203 Illinois Real Estate Transfer Declaration indicating the property was advertised for sale using a real estate agent; along with the Closing Disclosure Statement, the Sales Contract and the MLS listing associated with the purchase of the subject property. Based on this evidence, the appellant requested a reduction in the subject's total assessment to reflect the purchase price.

As part of the submission, the appellant provided a copy of the "Notice of Final Decision on Assessed Value by Board of Review" for the 2018 tax year disclosing the subject had a total assessment of \$68,911 prior to board action. The notice also disclosed the subject had a total assessment of \$61,333 after board of review action and a total assessment of \$63,400 after board of review equalization. The notice depicts the reason for change was due to equalization and board decision. The subject's equalized assessment reflects a market value of \$189,934 or \$68.15 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 submitted its "Board of Review Notes on Appeal" for a different parcel with a different owner's name and property address than the subject property. The assessment amounts also differ from assessment amounts shown in the board of review final decision. The board of review submitted no additional evidence in support of the assessment.

In written rebuttal, the appellant argued that the evidence submitted by St. Clair County is not for the subject PIN 04-20.0-307-021. The county submitted evidence for PIN 04-22.0-307-021. The appellant asserted that the parcel address is not the subject of this appeal; the appellant is not the appeal in this case; and St. Clair County falsely states "the appellant did not file with the local board of review." The appellant also asserted that the assessed values provided by the county is not for the property that is the subject of the appeal.

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.

As an initial matter, the Board finds the board of review did not submit any evidence for the parcel number at issue. Furthermore, the information in the "Board of Review Notes on Appeal," such as the name of the appellant, the parcel number, address and reported assessments, does not match the information contained in the appeal petition nor does it match the information shown in the 2018 final decision issued by the St. Clair County Board of Review.

On this limited record, the Board finds the only market value evidence to be the purchase of the subject property in November 2016 for a price of \$178,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not

related and the property had been advertised on the open market for a period of approximately 4 months prior to the purchase. In further support of the transaction, the appellant submitted copies of the Settlement Statement, the PTAX-203, the Closing Disclosure Statement, the Sales Contract and the listing sheet associated with the purchase of the subject property. The Board finds the board of review did not present any substantive evidence to challenge the arm's length nature of the subject's sale transaction. In addition, the assessing officials did not refute the contention that the purchase price was reflective of market value. The Board finds the purchase price of \$178,000 is below the market value of \$189,934 as reflected by the equalized assessment. Based on this evidence, the Board finds the appellant proved by a preponderance of the evidence that the subject is overvalued and a reduction in the subject's total assessment commensurate with the appellant's request 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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