



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

APPELLANT: Brady Jordan  
DOCKET NO.: 18-03934.001-R-1  
PARCEL NO.: 04-20.0-301-015

The parties of record before the Property Tax Appeal Board are Brady Jordan, 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:** \$10,311  
**IMPR.:** \$53,778  
**TOTAL:** \$64,089

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 masonry and frame construction with 2,380 square feet of living area. The dwelling was constructed in 1982. Features of the home include a crawl-space foundation, central air conditioning, a fireplace and an attached 550 square foot garage. The property has a 13,425 square foot site and is located in O'Fallon, O'Fallon Township, St. Clair County.<sup>1</sup>

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales that were located within .6 of a mile from the subject property. The comparables had lots ranging in size from 9,527 to 13,066 square feet of land area and were improved with two-story dwellings of masonry and frame construction. The homes ranged in size from 2,364 to 2,856 square feet of living area and were

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<sup>1</sup> The parties reported slight differences in the subject's lot size, dwelling size, bathroom count and age, however, the Board finds the discrepancies will not impact the decision for this appeal.

built in either 1973 or 1978. The comparables featured crawl-space foundations, central air conditioning, a fireplace and either a 400 or 530 square foot garage. The comparables sold from May to October 2018 for prices ranging from \$160,000 to \$182,000 or from \$63.72 to \$69.79 per square foot of living area, including land. Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$56,659.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,089. The subject's assessment reflects a market value of \$191,998 or \$80.67 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 four comparable sales that were located within the "SAME SUB" as the subject property. The comparables had lots ranging in size from 12,052 to 18,323 square feet of land area and were improved with two-story dwellings of masonry and frame construction. The homes ranged in size from 2,706 to 2,794 square feet of living area and were built between 1977 and 1982. The comparables featured crawl-space foundations, central air conditioning, a fireplace and garages ranging in size from 572 to 624 square foot of building area. The comparables sold from October 2016 to June 2018 for prices ranging from \$207,000 to \$239,400 or from \$74.27 to \$87.12 per square foot of living area, including land. Based on this evidence the board of review requested that the subject's assessment be confirmed.

The appellant submitted rebuttal critiquing the board of review's submission.

### **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 parties submitted a total of seven comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #3 due to their older ages when compared to the subject. The Board also gave less weight to the board of review's comparable #2 due to its sale date occurring greater than 14 months prior to the January 1, 2018 assessment date at issue. The Board finds the parties' remaining comparables were similar to the subject in location, style, exterior construction, age and some features. These comparables also sold proximate in time to the January 1, 2018 assessment date at issue. The best comparables sold for prices ranging from \$165,000 to \$239,400 or from \$69.79 to \$87.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$191,998 or \$80.67 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not 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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