



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

APPELLANT: Patrick Brydon  
DOCKET NO.: 19-00669.001-R-1  
PARCEL NO.: 08-27.0-408-010

The parties of record before the Property Tax Appeal Board are Patrick Brydon, 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:** \$3,130  
**IMPR.:** \$25,157  
**TOTAL:** \$28,287

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 2019 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 one-story dwelling of frame construction with 1,700 square feet of living area.<sup>1</sup> The dwelling was constructed in 1972. Features of the home include a concrete slab foundation and central air conditioning. The property has a 6,616 square foot site and is located in Belleville, Belleville Township, St. Clair County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal report of the subject property with an estimated market value of \$57,000 as of December 13, 2017. The appraisal was prepared by Kenworth Johnston, State of Illinois Certified General Real Estate Appraiser. The appraiser developed the sales comparison approach to value using four

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<sup>1</sup> The parties differ slightly as to the dwelling size of the subject. The Board finds the small discrepancy will not impact the Board's decision in this appeal.

comparable sales located within .40 of a mile from the subject. The comparables are described as two, one-story ranch and two, two-story dwellings ranging in size from 980 to 1,745 square feet of living area and have features with varying degrees of similarity to the subject. The properties range in age from 40 to 46 years old and are situated on sites ranging in size from 6,229 to 9,075 square feet of land area. The comparables sold from January to November 2017 for prices ranging from \$40,000 to \$70,000 or from \$31.52 to \$51.93 per square foot of living area. After applying adjustments to the comparables for differences from the subject, the comparables had adjusted prices ranging from \$49,400 to \$69,900. Based on the adjusted sales, the appraiser estimated the subject had a market value of \$57,000 or \$33.53 per square foot of living area, including land.

Subsequent to the original filing, the Property Tax Appeal Board received additional evidence postmarked on June 19, 2020 from the appellant which included an appraisal of the subject property from a different appraisal company estimating a fair market value for the subject of \$45,000 as of May 14, 2020.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject property of \$28,287. The subject's assessment reflects an estimated market value of \$84,641 or \$49.79 per square foot of living area, including land, when using the 2018 three-year median level of assessment for DuPage County of 33.42% 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 comparables located one block from the subject. The comparables were described as a one-story dwellings of frame construction ranging in size from 1,232 to 1,376 square feet of living area. The dwellings were built in 1971 or 1972. Each comparable has a concrete slab or a crawl space foundation, central air conditioning and a garage ranging in size from 220 to 576 square feet of building area. The comparables have sites ranging in size from 6,605 to 10,150 square feet of land area. The comparables sold from March 2017 to November 2018 for prices ranging from \$62,000 to \$85,000 or from \$50.32 to \$65.99 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant resubmitted the appraisal that had an effective date of May 14, 2020.

### **Conclusion of Law**

As an initial matter, the Property Tax Appeal Board finds the new appraisal submitted by the appellant with an effective date of May 14, 2020 was additional evidence that was untimely filed in accordance with Section 1910.30(g) of the Board's rules. (86 Ill.Admin.Code §1910.30(g)). Therefore, this evidence is inadmissible and will not be considered in the Board's decision.

Regarding the appellant's rebuttal, the Board finds this submission included the prior appraisal dated May 14, 2020 that was previously submitted as additional evidence. The Board finds it

cannot consider this new evidence. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code §1910.66(c)).

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 Board gave less weight to the value conclusion in the appellant's appraisal as the appraiser utilized two dissimilar two-story dwellings and two with considerably smaller dwellings sizes when sales more similar to the subject were available. Furthermore, the comparables were dated 2017 sales that were less likely to be reflective of market value as of the January 1, 2019 assessment date. These factors undermine the appraiser's value conclusion.

The board of review submitted four comparable sales for the Board's consideration. Less weight was given to board of review comparable sale #4 which was a dated 2017 sale that sold less proximate less proximate in time to the January 1, 2018 assessment date.

The Board finds the best evidence of market value to be the board of review comparable sales #1, #2 and #3. These comparables sold proximate in time to the assessment date at issue and are similar to the subject in location, lot size, design, age and some features, except for all have smaller dwelling sizes which suggest upward adjustments, and have superior garages that suggest downward adjustments to make them more equivalent to the subject. They sold from March to November 2018 for prices ranging from \$62,000 to \$85,000 or from \$50.32 to \$65.99 per square foot of living area, including land. The subject's assessment reflects a market value of \$84,869 or \$49.92 per square foot of living area, including land, which falls within the range on an overall basis by the best comparable sales in the record but below the range on square foot basis which is justified when considering the subject's larger dwelling size. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not 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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