



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

APPELLANT: Patrick Brydon
DOCKET NO.: 19-00670.001-R-1
PARCEL NO.: 08-28.0-108-016

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: \$2,394
IMPR.: \$9,871
TOTAL: \$12,265

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 ranch-style dwelling of vinyl siding exterior construction with 891 square feet of living area. The dwelling was constructed in 1871 with a reported effective date of construction of 1985. Features of the home include a concrete slab foundation and central air conditioning.¹ The property has an approximately 6,207 square foot site and is located in Belleville, Belleville Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal report prepared by Kenworth Johnston a State of Illinois Certified General Real Estate Appraiser. The appraisal report was prepared for a real estate tax

¹ The Board finds the appellant's appraiser reported on page one of the appraisal report that the subject dwelling has a full basement, yet the appraiser described the subject dwelling in the sales comparison section on page two of the report with no basement. The property record card supplied by the board of review also depicts a slab foundation.

appeal. The appraiser described the subject dwelling as having no updates in the prior 15 years and deferred maintenance was observed.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using four comparable sales located within .71 of a mile from the subject property. The comparables have sites ranging in size from approximately 2,675 to 7,100 square feet of land area. The comparables consist of one, two-story dwelling and three, 1.5-story Cape Cod dwellings ranging in size from 692 to 1,250 square feet of living area. The dwellings are from 67 to 115 years old. Each comparable was described as having an unfinished basement and central air conditioning. Comparable #3 has one fireplace and comparable #4 has a one-car garage. The comparables sold from February to November 2017 for prices ranging from \$10,000 to \$30,000 or from \$12.32 to \$33.08 per square foot of living area, including land. The appraiser applied adjustments to the comparables for differences from the subject in land area, condition, dwelling size and differing features to arrive at adjusted prices ranging from \$11,100 to \$18,500. Based on this process, the appraiser arrived at an estimated market value for the subject of \$12,000, including land, as of December 13, 2017.

Based on this evidence, the appellant requested an assessment reflective of the appraised value conclusion at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$12,265. The subject's assessment reflects a market value of \$36,700 or \$41.19 per square foot of living area, land included, when using the 2019 three year average median level of assessment for St. Clair County of 33.42% as determined by the Illinois Department of Revenue.

In response to the appellant's appraisal evidence, the board of review submitted a memorandum critiquing the appraisal. While the board of review incorrectly stated there were only three comparable sales in the appraisal, the board of review contends two of the comparables were "unqualified" and the dwellings were built in 1902, 1904 and 1900, respectively. The board of review also incorrectly asserted this is an appeal "from 2016" when the assessment year on appeal herein is 2019. Lastly, the board of review asserted that the gross adjustments for appraisal sales #1, #2 and #3 range from 43.1% to 130%.

In support of the correct assessment for the subject, the board of review submitted a grid analysis of four comparable sales along with property record cards and PTAX-203 forms related to the sales. The comparables are located within five blocks of the subject property. The comparable parcels range in size from 5,412 to 22,433 square feet of land area and are improved with one-story frame dwellings. The homes range in size from 770 to 1,200 square feet of living area and were built between 1914 and 1950. Each dwelling has a basement, central air conditioning, and one comparable has a garage. The comparables sold between January 2016 and May 2017 for prices ranging from \$50,000 to \$69,900 or from \$54.17 to \$90.78 per square foot of living area, including land.

Based on the foregoing evidence and argument, the board of review opined that the subject property is undervalued.

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 Board finds the appellant submitted an appraisal estimating the subject had a market value of \$12,000 as of December 13, 2017 and the board of review submitted data on four comparables properties located in close proximity to the subject which sold in 2016 and 2017 for this assessment appeal of January 1, 2019.

The Property Tax Appeal Board has given little weight to the appraisal's value conclusion. The appraiser selected comparables with dissimilar 1.5-story or two-story design that were significantly older in age when compared to the subject. The appraiser failed to adjust the comparables for these differences. Furthermore, appraisal comparable sale #3 is a significantly larger dwelling size when compared to the subject. Finally, the Board finds it problematic that the appraisal contains discrepancies of the description of subject property within the report. The Board finds these factors undermine the credibility of the appraiser's value conclusion. However, the Board will analyze the unadjusted sales found in the report.

The board of review supplied four comparable sales located in close proximity to the subject which were similar to the subject in story height, but which are each newer than the subject dwelling and are each superior to the subject by having basements when the subject has a concrete slab foundation. Board of review comparable #3 is a significantly larger dwelling than the subject.

Nevertheless, on this limited record, the Board finds the best evidence of market value to be the appraisal sales #1, #2 and #4 along with board of review comparables #1, #2 and #4. Each dwelling is similar in size when compared to the subject dwelling, though the appraisal comparables differ from the subject in design and all of the comparables differ significantly in age and foundation type from the subject. These comparables sold from January 2016 to May 2017 for prices ranging from \$10,000 to \$69,900 or from \$12.32 to \$90.78 per square foot of living area, including land. The subject's assessment reflects a market value of \$36,700 or \$41.19 per square foot of living area, including land, which is within the range established by the best comparable sales in the record, which appears to be supported after considering logical adjustments to the comparables for their dissimilar design, newer age and/or superior foundation features when compared to the subject.

The Property Tax Appeal Board has examined the evidence submitted by the appellant and finds that a reduction in the assessed valuation of the subject property 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: July 20, 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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