



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

APPELLANT: Donna Garcia
DOCKET NO.: 19-01703.001-R-1
PARCEL NO.: 04-19.0-103-014

The parties of record before the Property Tax Appeal Board are Donna Garcia, 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: \$14,920
IMPR.: \$58,862
TOTAL: \$73,782

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 two-story dwelling of vinyl and brick exterior construction with 2,224 square feet of living area. The dwelling was constructed in 2002. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 506 square foot garage. The property has an 11,386 square foot site and is located in O'Fallon, O'Fallon Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within the same neighborhood code as the subject property and either .1 or .2 of a mile from the subject. The comparables have varying degrees of similarity when compared to the subject in site size, dwelling size, age and features. The comparables sold from May to August 2019 for prices ranging from \$232,500 to \$245,000 or from \$66.05 to \$82.69 per square foot of living area, including land.

The appellant indicated on the appeal petition that the subject property is an owner occupied residence. The appellant also submitted a copy of the decision of the board of review disclosing the subject property had a total equalized assessment of \$73,782 reflecting a market value of \$220,772 or \$99.27 per square foot of living area, including land, 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. The board of review decision also disclosed that for the 2019 tax year there was a township equalization factor of 1.0299 applied to the assessments of non-farm properties located in O'Fallon Township.

Based on this evidence the appellant requested the subject's assessment be reduced to \$71,640.

The Property Tax Appeal Board takes judicial notice that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 18-03160.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$71,640 based on an agreement by the parties. The Property Tax Appeal Board also takes judicial notice that tax years 2018 and 2019 are within the same general assessment period O'Fallon Township in St. Clair County (35 ILCS 200/9-225).

The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a).

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. However, the Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal before this Board for the 2018 tax year under Docket Number 18-03160.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$71,640 based on an agreement by the parties. The Property Tax Appeal Board takes notice that the general assessment period for O'Fallon Township in St. Clair County began in the 2018 tax year and continues through the 2021 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 provides 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. (35 ILCS 200/16-185) [Emphasis added]

The Board finds this record disclosed the subject property is an owner-occupied residence and that the 2018 and 2019 tax years are within the same general assessment period. The Board finds the record shows an equalization factor of 1.0299 was issued in O'Fallon Township for the 2019 tax year. The record contains no evidence showing the Board's 2018 decision was reversed or modified upon review and there was no evidence that the subject property sold in an arm's-length transaction establishing a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's 2018 tax year decision results in an assessment of \$73,782 ($\$71,640 \times 1.0299 = \$73,782$), which is equal to the subject's final 2019 equalized assessment as established by the board of review of \$73,782. Considering the statutory requirements of section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Property Tax Appeal Board finds the assessment as established by the board of review is correct and no change 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: August 24, 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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