



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

APPELLANT: Zachary Bennett
DOCKET NO.: 19-01803.001-R-1
PARCEL NO.: 02-09.0-335-022

The parties of record before the Property Tax Appeal Board are Zachary Bennett, 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: \$379
IMPR.: \$3,772
TOTAL: \$4,151

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

As of January 1, 2019, the subject property was improved with a house located at 4215 Caseyville Ave., East St. Louis, East St. Louis Township, St. Clair County.

The appellant submitted a statement asserting the dwelling located on the subject property was demolished in August 2019. The appellant also submitted a copy of a "Job Proposal" he entered with Robert Robertson, the contractor, for the demolition of the home. The job proposal states that the job was to start on August 8, 2019 and be completed on August 22, 2019 for a total cost of \$4,000.

The appellant also submitted a copy of the notice of final decision from the St. Clair County Board of Review dated February 5, 2020, disclosing the assessment of the subject property was increased from \$6,272 to \$6,424 by the application of a township equalization factor of 1.0243. The subject property had an equalized assessment of: LAND/LOT - \$338, BLDGS - 6,036,

TOTAL - \$6,424. The notice further stated the board of review had upheld a no change in the assessment. The appellant requested the subject's assessment be reduced to a land only assessment of \$388 to reflect the home was demolished.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property. By letter dated February 4, 2021, the Property Tax Appeal Board informed the St. Clair County Board of Review it was in default.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation because the home was demolished in August 2019. 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.

The Board finds the appellant provided evidence that the dwelling located on the subject property was demolished in August 2019, approximately eight months after the assessment date at issue.

Section 9-180 of the Property Tax Code provides in part:

...When, during the previous calendar year, any buildings, structures or other improvements on the property were destroyed and rendered uninhabitable or otherwise unfit for occupancy or for customary use by accidental means (excluding destruction resulting from the willful misconduct of the owner of such property), the owner of the property on January 1 shall be entitled, on a proportionate basis, to a diminution of assessed valuation for such period during which the improvements were uninhabitable or unfit for occupancy or for customary use. The owner of property entitled to a diminution of assessed valuation shall, on a form prescribed by the assessor, within 90 days after the destruction of any improvements or, in counties with less than 3,000,000 inhabitants within 90 days after the township or multi-township assessor has mailed the application form as required by Section 9-190, file with the assessor for the decrease of assessed valuation. Upon failure so to do within the 90 day period, no diminution of assessed valuation shall be attributable to the property.

Computations under this Section shall be on the basis of a year of 365 days.

35 ILCS 200/9-180. The Board finds the only evidence impacting the value of the subject property was provided by the appellant, which asserted the dwelling was no longer on the site purportedly as of August 22, 2019. Accordingly, if the appellant provided the requisite notice to the assessor, a prorated diminution in value should be calculated for the removal of the improvement.

In this appeal, the board of review did not submit any evidence in support of its assessment of the subject property or to refute any aspect of the appellant's argument 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).

Based on this record the Board finds the subject's improvement assessment should be proportionately reduced from August 22, 2019 to December 31, 2019 or 36%, (131 days/ 365 days) pursuant to section 9-180 of the Property Tax Code.

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 15, 2022



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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