



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

APPELLANT: Brandon Weber
DOCKET NO.: 19-01986.001-R-1
PARCEL NO.: 14-29.0-200-099

The parties of record before the Property Tax Appeal Board are Brandon Weber, 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: \$13,354
IMPR.: \$30,560
TOTAL: \$43,914

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 brick exterior construction with 1,523 square feet of living area. The dwelling was built in 1976. Features of the home include a full finished basement, with outside access, central air conditioning, a fireplace and a 2-car attached garage. The property has a 1.7-acre site and is located in Freeburg, Freeburg Township, St. Clair County.¹

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$115,000 as of May 10, 2017. The appellant's appraisal revealed that the subject was located within an area of documented mine subsidence, of which the subject was affected in the past. The appraiser observed that the subject was in overall average condition at the time of inspection but there was visible damage to the brick veneer at the right front corner of the garage.

¹ The Board finds the best evidence of the description and features of the subject is the appellant's appraisal.

The appellant's appraisal was completed using the sales comparison approach to value property in estimating a market value for the subject. The appellant's appraiser selected five comparable properties that are located from .06 to 12.52 miles from the subject. The comparables have sites ranging in size from 9,375 to 17,085 square feet of land area that are improved with similar one-story dwellings containing from 1,272 to 1,700 square feet of living area. The homes range in age from 39 to 59 years old and have other features with varying degrees of similarity to the subject. The comparables sold from November 2015 to January 2017 for prices ranging from \$114,150 to \$129,900 or from \$67.59 to \$89.74 per square foot of living area, including land. After adjusting the comparables' sale prices for differences, when compared to the subject, the appraiser estimated the comparables would have adjusted sale prices ranging from \$112,504 to \$120,974 or from \$68.53 to \$91.01 per square foot of living area, including land. Based on these adjusted sale prices, the appraiser estimated that the subject would have a value of \$115,000 as of May 10, 2017.

The appellant also submitted information on two comparable properties that are located on the same street as the subject and sold in May and August 2002 for prices of \$54,500 and \$70,000 or \$37.43 and \$41.77 per square foot of living area, including land.

Based on this evidence the appellant requested that the subject's total assessment be reduced to \$34,850.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,914. The subject's assessment reflects a market value of \$131,400 or \$86.28 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 support of its contention of the correct assessment the board of review submitted information on three comparable properties located in either Edgewood Lake Estates or Edgewood Court. The comparables have sites with either .31 or .39 acres of land area that are improved with similar one-story dwellings containing from 1,492 to 2,392 square feet of living area. The homes were built in 1995 and have other features with varying degrees of similarity to the subject. The comparables sold from June 2018 to June 2019 for prices ranging from \$115,000 to \$300,000 or from \$71.65 to \$125.42 per square foot of living area, including land. Comparable #1 sold in June 2018 for \$173,250 and again in June 2019 for \$300,000.

The board of review's submission also disclosed that the board of review's comparable sale #2 was not advertised prior to its sale.

Based on this evidence the board of review requested confirmation of the subject's assessment.

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.

As an initial matter regarding the appellant's appraisal, the Board finds the appraisal is not recent as its effective date of May 10, 2017 is over one year prior to the January 1, 2019 assessment date at issue. The Board also finds the comparable sales used in the appraisal had sale dates occurring greater than 23 months prior to the January 1, 2019 assessment date at issue. Furthermore, comparable #2 is located over 5 miles from the subject and comparable #5 is located over 12 miles from the subject.

The Board also finds the appellant's two comparables, that are located on the same street as the subject, sold in 2002, which is not reliable or relevant in establishing a market value for the subject as of January 1, 2019.

As to the board of review's sales, the Board finds comparable #1 is significantly larger than the subject and comparable #2 was not advertised prior to its sale, however, this comparable did have mine subsidence, like the subject.

After reviewing the sales data in this record, the Board finds some weight is to be given to the appellant's appraisal comparables #1, #3 and #4, even though the sales occurred over one year prior to the assessment date at issue. The Board also finds some weight is to be given to the board of review's comparable #3, which has a dissimilar crawl-space foundation, when compared to the subject's full finished basement, with outside access. These comparable sales sold for prices ranging from \$125,000 to \$138,500 or from \$77.39 to \$92.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$131,400 or \$86.28 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, such as their lack of mine subsidence and smaller sites, the Board finds the subject's assessment is supported. 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: September 21, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Brandon Weber
25 Lakeview Drive
Freeburg, IL 62243

COUNTY

St. Clair County Board of Review
St. Clair County Building
10 Public Square
Belleville, IL 62220