



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

APPELLANT: Stanley Angus
DOCKET NO.: 19-02043.001-R-1
PARCEL NO.: 03-34.0-414-042

The parties of record before the Property Tax Appeal Board are Stanley Angus, 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: \$14,405
IMPR.: \$200,000
TOTAL: \$214,405

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 1.5-story dwelling of masonry exterior construction with 7,488 square feet of living area.¹ The dwelling was constructed in 2013. Features of the home include a full basement with finished area, central air conditioning, four fireplaces and a 1,396 square foot garage. Other features of the property include an inground swimming pool and pool house. The property has a 216,057 square foot or 4.96-acre site and is located in Fairview Heights, Caseyville Township, St. Clair County.

The appellant completed Section IV – Recent Sale Data indicating the subject property was purchased on November 30, 2018 for a price of \$1,240,000. Comments submitted by the appellant indicated the purchase of the subject to be a multiple parcel transaction. The second

¹ The parties differ as to the dwelling size of the subject property. The Board finds the subject's dwelling size as presented by the board of review, which was supported with a sketch of the improvement to be most reliable. This slight difference shall not affect the Board's ability to decide as to the subject's correct assessment.

parcel (PIN 03-34.0-414-041), which is not under appeal, includes a dwelling, attached garage and two pole barns located on 4.95 acres.²

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located from 12.2 to 21.7 miles from the subject property and where comparable #3 was located in Monroe County. The comparables have sites that range in size from 120,661 to 223,898 square feet of land area and are improved with 2-story dwellings of masonry or frame and masonry exterior construction that range in size from 6,500 to 6,954 square feet of living area. The homes were built from 1979 to 2003 with the oldest comparable described as “completely new from the studs out.” Each comparable has a basement with finished area, central air conditioning, two or three fireplaces and one or two garages with 702 to 1,380 combined square feet of building area. Comparable #3 features an inground swimming pool and pool house and comparables #2 and #3 each are described as having lake access. The properties sold in October 2019 or February 2020 for prices ranging from \$466,500 to \$575,000 or from \$74.48 to \$82.69 per square foot of living area, land included. Based on this evidence, the appellant requested the subject’s assessment be reduced to \$214,405 which reflects a market value of \$643,279 or \$85.91 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$312,515 after equalization. The subject's assessment reflects a market value of \$935,114 or \$124.88 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 sales. A fourth comparable was submitted but was not a recent sale and therefore, shall not be further considered. The three comparable sales are located 3 or 7 miles from the subject property. The comparables have sites that range in size from 17,642 to 94,699 square feet of land area and are improved with a 1-story, a 1.5-story and a 2-story dwelling of brick exterior construction that range in size from 4,430 to 5,104 square feet of living area. The homes were built from 2003 to 2015. Each comparable has a basement with finished area, central air conditioning, a fireplace and a garage ranging in size from 936 to 1,643 square feet of building area. The three comparables each have an inground swimming pool and comparable #3 also features a pool house. The properties sold from May 2015 to May 2018 for prices ranging from \$840,000 to \$1,085,000 or from \$164.58 to \$244.92 per square foot of living area, land included. Based on this evidence, the board of review requested the subject’s assessment be confirmed.

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

² Property characteristics for PIN 03-34.0-414-041 was supplied by the board of review’s property record card for this parcel.

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 parties submitted six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #3 due to its location outside of the subject's county. The Board also gives reduced weight to the board of review comparables which are considerably smaller in dwelling size, have smaller site sizes, differ in design and/or sold in 2015 or 2016, dates less proximate in time to the January 1, 2019 assessment date at issue.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2 which are more similar to the subject in lot size, dwelling size and some features, but lack an inground pool with a pool house like the subject. These most similar comparables sold in February 2020 for prices of \$466,500 and \$475,000 or for \$71.48 and \$73.08 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$935,114 or \$124.88 per square foot of living area, including land, which falls above the range established by the two best comparable sales in this record. After considering adjustments to the comparable sales for differences from the subject, such as inground pool and pool house, the Board finds a reduction in the subject's assessment, commensurate with the request, is 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: December 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

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