



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

APPELLANT: Gary and Joyce Johnston
DOCKET NO.: 19-02066.001-C-1
PARCEL NO.: 08-14.0-400-015

The parties of record before the Property Tax Appeal Board are Gary and Joyce Johnston, the appellants, 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: \$10,534
IMPR.: \$30,682
TOTAL: \$41,216

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a notice of equalization issued by 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 office building of frame construction with 1,776 square feet of building area.¹ The building was constructed in 1967. Features of the building include a basement, central air conditioning, gas furnace heating, a fireplace, a one-car garage, and an asphalt parking lot. The subject has a 31,059 square foot site and is located in Belleville, Belleville Township, St. Clair County.

The appellants' appeal is based on overvaluation. In support of this argument, the appellants submitted evidence disclosing the subject property was purchased on May 25, 1999 for a price of \$82,500. The appellants completed Section IV - Recent Sale Data of the Commercial Appeal petition stating that the sale was not between related parties, and the subject property was sold by the owner.

¹ Descriptive data has been drawn solely from the appellants' evidence.

Although the appellants indicated a recent sale as the basis for their appeal, the appellants also submitted information on four comparable sales, presented on two grids. The four comparable sales are located from 2.5 to 5 miles from the subject property. The parcels range in size from 5,009² to 26,615 square feet of land area and are improved with one-story or two-story office or commercial buildings ranging in size from 1,260 to 1,944 square feet of building area. The comparables were built from 1920 to 1979. Three of the comparables each have a basement, one of which has finished area. Each of the buildings has central air conditioning and from a one-car to a three-car garage, with one of the comparables having a garage that was converted to office space. One of the buildings has a fireplace. The comparables sold from January 2018 to December 2018 for prices ranging from \$62,500 to \$104,500 or from \$43.11 to \$71.42 per square foot of building area, including land.

The appellants also submitted information on four additional properties offered for sale but not sold. These parcels range in size from approximately 9,450 to 15,851 square feet of land area and are improved with one-story residential, office, or commercial buildings ranging in size from 976 to 2,304 square feet of building area. One comparable was built in 1951 and has an effective age of 1985 and one comparable was built in 1956.³ The two residential comparables each have a crawl-space foundation and the two office/commercial comparables each have a basement. Each comparable has central air conditioning and one of the comparables has a fireplace. Two of the comparables each have a 2-car or a 4-car garage and one of the comparables has a paved asphalt parking lot. The comparables were listed for sale from November 2018 to February 2020 for prices ranging from \$89,995 to \$135,000 and were offered for reduced prices ranging from \$79,900 to 119,900. The appellants confirmed that none of these properties sold.

The evidence further revealed that the appellants did not file a complaint with the board of review, but filed this appeal directly to the Board following receipt of the notice of an equalization factor of 1.0221 for Belleville Township which increased the subject's total assessment from \$41,216 to \$42,127.

Based on this evidence, the appellants requested a reduction in the subject's assessment to \$34,000, which would reflect a market value of \$102,010 or \$57.43 per square foot of building area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final equalized assessment of \$41,216 with a multiplier of .9856.⁴ Based on this submission, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants argued the subject property was overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of

² The lot size of comparable #4 is found in the listing sheet presented by the appellants.

³ Ages of the remaining additional comparables were not provided.

⁴ The Notice of Final Decision on assessed value by the board of review shows a total assessment of \$42,127 and an equalization factor of 1.0221.

Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002); 86 Ill.Admin.Code §1910.63(e). The Board finds the appellants have met this burden.

The appellants submitted information on a purchase of the subject property in May 1999 for \$82,500. Inasmuch as such purchase is remote from the assessment date of January 1, 2019, the Board gives little weight to such purchase price.

The record contains a total of four comparable sales for the Board's consideration. The Board gave less weight to the comparables presented by the appellants that had not actually sold. The comparable sales presented by the appellants were from January 2018 to December 2018 for prices from \$62,500 to \$104,500 or from \$43.11 to \$71.42 per square foot of building area, including land. The subject's assessment of \$42,127, reflects a market value of \$126,053 or \$70.97 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, which is above the range established by the comparable sales in this record on an overall price basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is supported.

However, the record indicates that the appellants did not file a complaint with the board of review but appealed the subject's assessment directly to the Board based on notice of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Board can grant is limited. Section 1910.60(a) of the rules of the Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the increase caused by the application of the township equalization factor. (86 Ill.Admin.Code §1910.60(a)).

Additionally, section 16-180 of the Property Tax Code provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor. (35 ILCS 200/16-180).

These provisions mean that where a taxpayer files an appeal directly to the Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill. App. 3d 745, 753 (4th Dist. 1999). Based on a review of the evidence contained in the record, the Board finds a reduction in the assessment of the subject property is supported. However, the reduction is limited to the increase in the assessment caused by the application of the equalization factor.

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: March 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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