



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

APPELLANT: Jonathan Andrus  
DOCKET NO.: 19-02120.001-R-1  
PARCEL NO.: 08-20.0-201-008

The parties of record before the Property Tax Appeal Board are Jonathan Andrus, 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:** \$ 5,788  
**IMPR.:** \$26,168  
**TOTAL:** \$31,956

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from an equalization 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 limited 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 and frame exterior construction with 1,204 square feet of living area.<sup>1</sup> The dwelling was constructed in 1941. Features of the home include an unfinished full walkout-style basement, central air conditioning, two porches, a one-car carport and a detached one-car garage. The property has a 14,156 square foot site and is located in Belleville, Belleville Township, St. Clair County.

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 \$78,500 as of December 6, 2019. The appraisal was prepared by Neil A. Haida, an Illinois Certified Residential Real Estate Appraiser. The appraisal stated it was prepared for a purchase transaction using fee simple rights and acknowledging that the subject property had been

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<sup>1</sup> All descriptive data for the subject has been drawn from the appellant's appraisal report.

purchased in November 2019 for \$26,250 as an REO property and noting that the sale was between related parties.

As part of the Addendum, the appraiser reported that the buyers were granted permission to begin and continue to make improvements which have altered the home; the appraisal is subject to making the following repairs: kitchen and bath remodeling being completed and functioning, floor / walls / ceilings / electric / plumbing being repaired, updated up to code and general maintenance. Additionally, prior to the effective date of the appraisal, the buyers installed a waterproofing system including a sump pump and a basement window (Anderson). Haida utilized both the cost and sales comparison approaches in reaching his opinion of market value of the subject.

Under the cost approach, the appraiser estimated the subject had a site value of \$17,568. The appraiser estimated the replacement cost new of the improvements to be \$94,625 including the porches, two fireplaces, garage and carport. Haida estimated physical depreciation to be \$31,539 resulting in a depreciated improvement value of \$63,086. The appraiser also estimated the site improvements had a value of \$3,300. Adding the various components, Haida opined the subject property had an estimated market value of \$83,954 under the cost approach to value.

Under the sales comparison approach, the appraiser analyzed three sales and two active listings. The comparables were described as being improved with one-story dwellings that ranged in size from 1,049 to 1,284 square feet of living area. The comparables ranged in age from 5 to 16 years old. Four of the comparables have unfinished basements, one of which is walkout-style. Each comparable has central air conditioning and four of the comparables have either a one-car or a two-car garage. Each dwelling has one or two porches. The sales occurred from February to October 2019 for prices ranging from \$76,000 to \$85,000 or from \$61.69 to \$66.41 per square foot of living area, land included. The two listings each had asking prices of \$69,000 and \$80,000 or \$59.90 and \$76.26 per square foot of living area, land included, respectively. After making adjustments to the comparables for date of sale/time and features the appraiser estimated the comparables had adjusted sales prices ranging from \$71,885 to \$86,806. Giving most weight to comparable sales #1, #2 and #3, the appraiser estimated the subject had a market value using the sales comparison approach of \$78,500.

The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor issued by the board of review which increased the subject's assessment from \$31,956 to \$32,662. The subject's final equalized assessment reflects a market value of \$97,732, 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.

Based on the foregoing, the appellant requested the subject's total assessment be reduced to \$26,167 which would reflect a market value of \$78,509, including land, when applying the statutory level of assessment of 33.33%.

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 and was found to be in default by a letter issued on June 3, 2021.

### **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). Based upon the evidence submitted, the Board finds that a reduction in the subject's assessment is supported. However, the record indicates that the appellant appealed the assessment directly to the Property Tax Appeal Board based on notice of a township equalization factor issued by the board of review. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board may grant is limited.

Section 1910.60(a) of the rules of the Property Tax Appeal 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 (35 ILCS 200/16-180) 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.

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal 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 (4<sup>th</sup> Dist. 1999). Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is supported based on overvaluation. However, the reduction is limited to the increase in the assessment caused by the application of the equalization factor. In conclusion, a reduction 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: 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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