



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

APPELLANT: Scott Sieron  
DOCKET NO.: 19-02149.001-R-1  
PARCEL NO.: 02-26.0-119-038

The parties of record before the Property Tax Appeal Board are Scott Sieron, 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:** \$1,119  
**IMPR.:** \$2,211  
**TOTAL:** \$3,330

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 frame construction with 696 square feet of living area. The dwelling was built in 1950. Features of the property include a full unfinished basement, central air conditioning, and a one-car detached garage with 216 square feet of building area. The property has a 5,956 square foot site and is located in East St. Louis, East St. Louis Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with one-story dwellings of frame construction that range in size from 744 to 1,320 square feet of living area. The homes were built in 1953 and 1957. Two comparables have central air conditioning and two comparables have either an attached or detached garage with 288 or 308 square feet of building area. Each property is located in East St. Louis and has a site ranging in size from 6,970 to 14,767 square feet of land area. The sales occurred in February 2019 and May 2019 for prices

ranging from \$7,500 to \$10,000 or from \$5.68 to \$13.44 per square foot of living area, including land. To document the sales the appellant submitted copies of the listing sheets for each comparable and copies of the property record cards with a description of each property. Based on this evidence the appellant requested the subject's assessment to be reduced to \$2,650.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$7,427. The subject's assessment reflects a market value of \$22,223 or \$31.93 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.

The board of review indicated it would stipulate to the removal of the 1.0243 township equalization factor that was applied in 2019, which would reduce the assessment to \$7,250 reflecting a market value of \$21,694 or \$31.17 per square foot of living area, including land.

The appellant rejected the board of review's proposed revision asserting the sales support a greater reduction to the 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The only evidence of market value was presented by the appellant in the form of three comparable sales with varying degrees of similarity to the subject property. These three properties sold for prices ranging from \$7,500 to \$10,000 or from \$5.68 to \$13.44 per square foot of living area, including land. The comparable most similar to the subject in size is comparable #3 which sold for a price of \$10,000 or \$13.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$22,223 or \$31.93 per square foot of living area, including land, which is above the range established by the comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment 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: June 8, 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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