



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

APPELLANT: Falcon Ltd.
DOCKET NO.: 19-02173.001-R-1
PARCEL NO.: 06-02.0-202-014

The parties of record before the Property Tax Appeal Board are Falcon Ltd., the appellant, by Thomas Benedick, Attorney at Law in O'Fallon; 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: \$1,200
IMPR.: \$7,155
TOTAL: \$8,355

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-story dwelling of masonry construction with 1,200 square feet of living area. The dwelling was constructed in 1958. Features of the home include a full unfinished basement, central air conditioning and a detached 330 square foot garage. The property has a 9,601 square foot site and is located in Cahokia, Centreville 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 that are located from 1.9 to 2.7 miles from the subject. The comparables have sites ranging in size from 6,316 to 10,019 square feet of land area that are improved with 1-story dwellings of frame construction. The homes range in size from 888 to 1,018 square feet of living area and were built between 1951 and 1964. Two comparables have crawl-space foundations and one comparable has a slab foundation. Each comparable has central air conditioning, one comparable has a 240 square foot garage and one

comparable has a 264 square foot carport. The comparables sold in July or August 2019 for prices ranging from \$12,750 to \$16,900 or from \$14.36 to \$16.60 per square foot of living area, including land.

Based on this evidence the appellant requested that the subject's total assessment be reduced to \$7,350.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,827. The subject's assessment reflects a market value of \$35,389 or \$29.49 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 response to the appellant's complaint, the board of review submitted a deed associated with the subject property dated March 11, 2019. The deed discloses that the appellant (Vendor) is to receive \$800.00 payments monthly from the Vendee and lists a total amount to be paid of \$68,900.

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

The appellant submitted rebuttal critiquing the board of review's submission and opining that the subject would have a top value of \$30,000 on the open market.

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 appellant submitted three comparable sales for the Board's consideration. The Board finds the appellant's comparables are similar to the subject in dwelling style, age, size and some features. However, each of the comparables differs from the subject in foundation type and only one comparable has a garage, albeit smaller, than the subject. Nevertheless, the comparables sold for prices ranging from \$12,750 to \$16,900 or from \$14.36 to \$16.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$35,389 or \$29.49 per square foot of living area, including land, which is above the market values of the comparable sales in this record. However, each of the comparables required positive adjustments for foundation type, dwelling size and garage. The Board gives less weight to the board of review's evidence of a deed associated with the subject property, as this evidence does not overcome the weight of the market value sales evidence in the record. Furthermore, there is no indication that the deed was the outcome of an arms-length sales transaction.

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: July 20, 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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