



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

APPELLANT: Rodney and Lisa Kruse
DOCKET NO.: 19-02220.001-R-1
PARCEL NO.: 03-10.0-402-017

The parties of record before the Property Tax Appeal Board are Rodney and Lisa Kruse, 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 **No Change** 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: \$29,280
IMPR.: \$102,766
TOTAL: \$132,046

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story single-family dwelling of frame and masonry exterior construction with approximately 3,707 square feet of living area.¹ The dwelling was constructed in 2011. Features of the home include a walkout-style basement with minimal finished area, central air conditioning and an attached three-car garage containing 853 square feet of building area. The property has an approximately 64,727 square foot site with a concrete patio as reported by the appellants² and is located in Caseyville, Caseyville Township, St. Clair County.

¹ While the appellants contend the dwelling contains 3,677 square feet and summarily assert that they measured the home, there is no indication whether these were interior or exterior measurements. As a standard practice, assessing officials utilized exterior measurements and the Board finds that the 30 square foot discrepancy between the parties does not prevent a determination of the correct assessment on this record.

² While the assessing officials report the subject parcel contains 60,984 square feet of land area, the comparables presented by both parties depict much smaller lot sizes when compared to the subject regardless of which measurement is utilized. Furthermore, the appellants' contention that 7,630 square feet of the parcel is governed by

As an initial matter, the Property Tax Appeal Board finds that both parties present numerous factual disputes in their respective submissions made before the Board, despite that each party has supplied copies of applicable property record cards and other supporting documentation in support of their evidentiary filings. In order to make a determination on the written record as requested by both parties, the Board in this decision will only highlight and/or resolve those disputes and/or discrepancies that have been weighed in the Board's analysis of the market value evidence in reaching a determination of the correct assessment of the subject property.³

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted two-pages of grid analyses with information on six comparable sales of properties located in Caseyville and in relatively close proximity to the subject. Each comparable is reported to have the same assessment neighborhood code that is assigned to the subject. The parcels range in size from 13,329 to 49,789 square feet of land area and have each been improved with a two-story dwelling of frame or frame and masonry exterior construction. The homes were built between 2005 and 2008 and as reported by the appellants range in size from 3,071 to 3,892 square feet of living area. Each dwelling has a basement, five of which have finished areas and five of which are walkout-style. The homes feature central air conditioning, one or two fireplaces and a three-car garage. The comparables sold from April 2018 to November 2019 for prices ranging from \$295,000 to \$395,000 or from \$89.39 to \$109.08 per square foot of living area, including land.

Based on the foregoing evidence and argument, the appellants request a reduced total assessment of \$105,000 which would reflect a market value of approximately \$315,000 or \$84.97 per square foot of living 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 total equalized assessment for the subject of \$132,046. The subject's assessment reflects a market value of \$395,111 or \$106.59 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 appellants' evidence, the board of review submitted a memorandum agreeing that appellants' comparables #1 through #4 were "qualified sales" of two-story dwellings built between 2005 and 2007. In addition, the board of review submitted a copy of the appellants' two-page grid analysis with some corrections noted to the dwelling sizes of comparables #1, #5 and #6 along with the insertion of the respective assessments of these properties.

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on four comparable sales located in the subject's subdivision and within a block of the subject property. The board of review's four comparables are the same properties as appellants' comparables #1, #4, #5 and #6, respectively, with variations in dwelling

either a drainage easement or natural gas utility easement were not refuted by the board of review and still results in a larger useable lot area than the comparables in evidence.

³ For instance, in rebuttal, the appellants supplied a "corrected" 2020 property record card for the subject which no longer depicts a fireplace amenity for the home and depicts 140 square feet of finished basement area.

size from the appellants' submission. The board of review reports these parcels range in size from 13,504 to 24,829 square feet of land area and are each improved with a two-story dwelling of frame and masonry exterior construction. The homes were built between 2005 and 2008 and range in dwelling size from 2,778 to 3,950 square feet of living area. Each home has a basement, three of which have finished areas. Features include central air conditioning, a fireplace and a garage ranging in size from 662 to 748 square feet of building area. These comparables sold from April 2018 to November 2019 for prices ranging from \$295,000 to \$395,000 or from \$100.00 to \$106.19 per square foot of living area, including land, based on the reported dwelling sizes. Based on the foregoing evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

In a detailed written rebuttal, the appellants outlined disputes with the descriptions of the subject property that have been previously noted in this decision. Despite that the board of review comparables were presented by the appellants, for rebuttal the appellant reports relying on real estate listing data to determine dwelling size and/or features, rather than official property record cards maintained by the assessing officials. In some instances, the appellant made a "measurement" of the property as allowed by the owner; again, there is no evidence that the exterior of the dwelling was used to obtain this measurement. Given the overall overlap in the sales comparables, the Board finds that these discrepancies are insignificant in determining the correct assessment of the subject property.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six comparable sales, four of which are common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the parties' common comparable #1 and to appellants' comparable #2 due to substantially smaller dwelling sizes of these homes as compared to the subject dwelling.

The courts have stated that where there is credible evidence of comparable sales these sales are to be given significant weight as evidence of market value. In Chrysler Corporation v. Property Tax Appeal Board, 69 Ill. App. 3d 207 (2nd Dist. 1979), the court held that significant relevance should not be placed on the cost approach or income approach especially when there is market data available. In Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill. App. 3d 9 (5th Dist. 1989), the court held that of the three primary methods of evaluating property for the purpose of real estate taxes, the preferred method is the sales comparison approach. The Board finds there are credible market sales contained in this record and, thus, the Board has placed most weight on this evidence. The appellants' submission includes much neighborhood analysis and an overview of sales which data has not been analyzed by the Board as there is no indication that the appellants' submission including a comparable sales analysis and adjustments was prepared by an Illinois licensed real estate appraiser or similar professional in Illinois valuation practices.

The Board finds the best evidence of market value to be the remaining four comparable sales, three of which are common to both parties. The Board recognizes that the parties have disputes regarding the dwelling sizes and some of the features of these homes, but the record indicates that the homes approximately bracket the subject dwelling by ± 200 square feet and are located in close proximity to the subject. The subject dwelling is newer than each of these comparables which would indicate that upward adjustments to the comparables would be necessary to make them more equivalent to the subject. These most similar comparables sold from April 2018 to November 2019 for prices ranging from \$344,000 to \$395,000 or from approximately \$93.02 to \$100.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$395,111 or \$106.59 per square foot of living area, including land, which is slightly above the range established by the best comparable sales in this record but appears to be justified given the subject's newer age, larger garage and large lot size. Based on this evidence the Board finds a reduction in the subject's assessment is not 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: November 16, 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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