



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

APPELLANT: David Sbarbaro
DOCKET NO.: 19-02223.001-R-1
PARCEL NO.: 03-29.0-301-050

The parties of record before the Property Tax Appeal Board are David Sbarbaro, 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 **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: \$2,745
IMPR.: \$27,708
TOTAL: \$30,453

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 brick exterior construction with 1,140 square feet of living area. The dwelling was constructed in 1945 but has an effective age of 1995. Features of the home include a full basement, central air conditioning, a fireplace, a one-car garage and a carport. The property has a .23-acre site and is located in Fairview Heights, Caseyville Township, St. Clair County.¹

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six suggested comparable sales which are located within .50 of a mile from the subject. Three of the comparables have sites with either .30 or .34 acres of land area. Five comparables are improved with a one-story dwellings of frame construction containing from 1,184 to 2,136 square feet of living area. The homes were built between 1949

¹ The Board finds the best evidence of the description and features of the subject is its Property Record Card (PRC) submitted by both parties and was not refuted with evidence by the appellant.

and 1968. Each comparable has either a crawl-space or a slab foundation and central air conditioning. Four comparables have a garage. The comparable located at 9866 Lincoln Trail is a mobile home. The comparables sold from November 2016 to "Present Sale" for prices ranging from \$21,600 to \$85,000.²

Based on this evidence the appellant requested that the subject's total assessment be reduced to \$24,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,453. The subject's assessment reflects a market value of \$91,122 or \$79.93 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.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located either on the same street or from 1 block away from the subject. The comparables have sites ranging in size from .24 to 1.47 acres of land area that are improved with similar one-story dwellings of brick exterior construction containing from 1,040 to 1,460 square feet of living area. The homes were built from 1950 to 1963 but have an effective age of 1995. Each comparable has a full basement and central air conditioning. Three comparables have a fireplace and two comparables have a garage. The comparables sold from June to November 2017 for prices ranging from \$90,000 to \$141,000 or from \$85.96 to \$115.13 per square foot of living area, including land.

The board of review contends that the appellant's comparables are either inferior frame dwellings lacking a basement foundation or a mobile home, when compared to the board of review's comparables that are similar brick homes with full basements.

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

The appellant submitted rebuttal critiquing the board of review comparables but did not dispute the board of review's contention that the appellant's comparables are inferior to the subject due to their lack of basement foundations.

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

² Corrections were made to the appellant's comparable sales grids based on the supporting documentation submitted by the board of review.

The parties submitted a total of ten suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables due to their lack of basement foundations or their dissimilar mobile home style dwelling, when compared to the subject. The Board finds the board of review's comparables are more similar to the subject in location, style, size, age and features. These comparables sold for prices ranging from \$90,000 to \$141,000 or from \$85.96 to \$115.13 per square foot of living area, including land. The subject's assessment reflects a market value of \$91,122 or \$79.93 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record on a total market value basis but below on a per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's market value as reflected by its assessment is well supported. Based on the evidence in this record, 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: October 19, 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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