



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

APPELLANT: Christopher Pate
DOCKET NO.: 20-06772.001-R-1
PARCEL NO.: 04-20.0-307-021

The parties of record before the Property Tax Appeal Board are Christopher Pate, 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: \$9,406
IMPR.: \$49,927
TOTAL: \$59,333

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from the 2018 assessment year decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) allowing for a direct appeal in order to challenge the assessment for the 2020 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 dwelling of brick exterior construction with 2,787 square feet of living area. The dwelling was constructed in 1976. Features of the home include a crawl-space foundation, central air conditioning, two fireplaces and a two-car garage with 572 square feet of building area. The property has a 0.26-acre site and is located in O'Fallon, O'Fallon Township, St. Clair County.

The subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2018 and 2019 prior years under Docket Numbers 18-03865 and 19-09533. In those appeals, the Property Tax Appeal Board rendered decisions lowering the assessment of the subject property to \$59,333, for both the 2018 and 2019 tax years, based on the recent sale evidence submitted by the appellant. In its submission, the board of review reported that 2018

was the beginning of the subject's general assessment cycle. The appellant's appeal petition disclosed that the subject property is not an owner-occupied residence.

The appellant's appeal is based on overvaluation. In support of this argument the appellant completed Section IV – Recent Sale Data of the appeal petition disclosing the subject property was purchased on November 16, 2016 for a price of \$178,000. The appellant indicated the subject property was sold by Bobby and Marlene McPherson. The appellant also indicated the property was sold through a realtor and had been advertised in the Multiple Listing Service (MLS) for a period of four months. To document the sale, the appellant provided copies of the settlement statement disclosing the property sold for a price of \$178,000 and commissions were paid to one realty agency. In further support of the subject's sale the appellant submitted copies of the PTAX-203 Illinois Real Estate Transfer Declaration, the Sales Contract, listing information for the subject property and the 2018 favorable PTAB decision. Based on this evidence, the appellant requested a reduction in the subject's total assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$67,567. The subject's assessment reflects a market value of \$207,452 or \$74.44 per square foot of living area, land included when applying the 2020 three-year average median level of assessment for St. Clair County of 32.57% as determined by the Illinois Department of Revenue.

The board of review, in its Notes on Appeal, offered to stipulate to the removal of the multiplier for this 2020 appeal, and indicated the appellant had not filed a complaint before the board of review. The board of review offered no other evidence in support of its assessed value of the subject property.

In written rebuttal, the appellant rejected the board of review's offer to stipulate, arguing the assessed value of the subject property is excessive when compared to its 2016 sale price and that removal of the multiplier is not the issue in this case.

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.

As an initial matter, the Board finds the board of review did not submit any market value or any other evidence in support of the subject's 2020 assessment. Rather, the board of review merely offered to remove the multiplier. The Property Tax Appeal Board finds the appellant timely filed this 2020 appeal from a favorable decision for the appellant's 2018 appeal before this Board, which was issued on February 16, 2021. As such, PTAB has full jurisdiction over this 2020 appeal.

On this limited record, the Board finds the only market value evidence to be the purchase price of the subject property in November 2016 for \$178,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related and the property had been advertised on the open market for a period of approximately four months prior to the purchase. In further support of the transaction, the appellant submitted copies of the Settlement Statement, the PTAX-203, the Sales Contract, listing information and the appellant's favorable 2018 decision from this Board. The Board finds the board of review did not present any evidence challenging the arm's-length nature of the subject's November 2016 sale. In addition, the assessing officials did not refute the contention that the purchase price was reflective of market value. The Board finds the purchase price of \$178,000 is below the market value of \$207,452 as reflected by the equalized assessment. Based on this evidence, the Board finds a reduction in the subject's total assessment, commensurate with the, request 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

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: February 21, 2023



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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