



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

APPELLANT: James Hovick
DOCKET NO.: 20-06783.001-R-1
PARCEL NO.: 04-21.0-300-009

The parties of record before the Property Tax Appeal Board are James Hovick, the appellant; the St. Clair County Board of Review; the O'Fallon Township High School #203, and Southwestern Illinois College, intervenors, by attorney Garrett P. Hoerner of Becker, Hoerner & Ysursa P.C. in Belleville.

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: \$23,404
IMPR.: \$79,996
TOTAL: \$103,400

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 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 tri-level dwelling of vinyl, stucco and brick exterior construction with 3,513 square feet of above grade living area.¹ The dwelling was constructed in 1977 and is approximately 43 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, a 2-car attached 546 square foot garage, a 3-car detached 900 square foot garage, an indoor inground swimming pool, a hoop-style outbuilding

¹ The Board finds the best evidence of the subject's dwelling size was reported in the subject's property record card, submitted by the board of review, which contained a sketch with dimensions for the subject dwelling. The subject's dwelling size, as reported in the property record card, was not refuted by the appellant. The appellant's appraiser reported the subject to have a dwelling size of 2,293 square feet of living area, but failed to provide any sketch to support this reported dwelling size.

and a utility shed.² The property has a 5.02-acre or 218,802 square foot site and is located in O'Fallon, O'Fallon Township, St. Clair County.

The Board takes notice the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 19-01916. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$99,923 based on an agreement between the parties. In its submission, the board of review reported that 2018 was the beginning of the subject's general assessment cycle.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$292,000 as of February 14, 2020. The appraisal was prepared by Tina Radick, a certified residential real estate appraiser and was intended to be used for real estate tax purposes. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting three comparable sales located from 1.48 miles to 4.77 miles from the subject property. The comparables have varying degrees of similarity to the subject and sold from July 2019 to February 2020 for prices ranging from \$180,000 to \$263,500 or from \$83.87 to \$158.07 per square foot of living area, land included. The appraiser adjusted the comparables for differences with the subject, arriving at adjusted sale prices of the comparables ranging from \$244,325 to \$337,770 and an opinion of market value for the subject of \$292,000.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$99,923.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,400. The subject's assessment reflects a market value of \$312,470 or \$90.37 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for St. Clair County of 32.57% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review critiqued appraisal comparable #1 as being an invalid sale, submitting a copy of the PTAX-203 Real Estate Transfer Declaration for the sale which disclosed the property had not been advertised. The board of review also argued the appraisal comparables differ in design and foundation type when compared to the subject.

In support of its contention of the correct assessment the board of review information on four comparable sales located from 3.8 miles to 6.0 miles from the subject property. The comparables have varying degrees of similarity to the subject and sold from December 2019 to September 2020 for prices ranging from \$330,000 to \$650,000 or from \$148.39 to \$353.42 per square foot of living area, land included.

The board of review also submitted a copy of the PTAX-203 Real Estate Transfer Declaration along with a print-out from an online real estate website associated with a June 2021 sale of the subject property. Those documents disclosed the subject sold on June 18, 2021 for a price of

² Some subject property characteristics were reported in the property record card which also contained photographs of subject amenities.

\$616,500. Based on this evidence, the board of review opined the subject property to be under assessed.

In a letter dated February 11, 2022, the attorney for the intervenors indicated the intervening parties had agreed to adopt any and all documentation/evidence submitted by the St. Clair County Board of Review in this appeal.

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.

The appellant submitted an appraisal and board of review submitted four comparable sales for the Board's consideration as well as evidence of a June 2021 sale of the subject property.

The Property Tax Appeal Board finds that the subject property was the matter of an appeal before this Board for a prior tax year under Docket Number 19-01916. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$99,923. The Property Tax Appeal Board takes notice that O'Fallon Township's general assessment period began in the 2018 tax year and continues through the 2021 tax year. The Board also finds this record shows that a 1.0348 equalization factor was issued in O'Fallon Township for the 2020 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds the subject property is an owner-occupied residence and that the 2019 and 2020 tax years are within the same general assessment period for O'Fallon Township. While the record contains evidence showing the subject property sold in an arm's length transaction establishing a different fair cash value for the subject property, that sale occurred in June 2021 roughly 18 month after the January 1, 2020 assessment date at issue. Therefore, the Property Tax Appeal Board finds the prior year's decision should be carried forward to the 2020 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). Additionally, the Board finds that the subject's 2020 total assessment of \$103,400 reflects the 2019 PTAB

decision plus application of the township equalization factor and no reduction in the subject's assessment 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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