



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

APPELLANT: Carol, Trustee Wehl
DOCKET NO.: 20-07030.001-R-1
PARCEL NO.: 07-01.0-110-010

The parties of record before the Property Tax Appeal Board are Carol, Trustee Wehl, the appellant, by attorney Donald E. Wehl, of Greensfelder, Hemker & Gale, P.C. 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 ***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: \$8,376
IMPR.: \$62,513
TOTAL: \$70,889

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 2-story dwelling of brick exterior construction with 3,794 square feet of living area.¹ The dwelling was constructed in 1926 and is approximately 94 years old. Features of the home include a basement, central air conditioning, two fireplaces, a 204 square foot enclosed porch, and a 780 square foot 2.5-car attached garage. The property has an approximately 20,925 square foot site and is located in Belleville, Belleville Township, St. Clair County.

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 \$135,000

¹ The Board finds the best evidence of the description, size and features of the subject is the appellant's appraisal. The appraiser made an interior and exterior inspection of the subject property and provided a detailed sketch with dimensions and area calculations.

as of October 27, 2020. The appraiser disclosed that the subject was in fair condition due to worn flooring and interior décor as well as dated baths and mechanical systems. The appraiser also noted a larger 2-story addition on a crawl space foundation was completed in the 1960's which has central air conditioning. This addition and the garage have flat roofs which are not properly sloped, resulting in occasional leakage and frequent maintenance. The basement is damp and suffers from occasional seepage. The windows need replaced and the original structure lacks central air conditioning.

The appraiser utilized the sales comparison approach to value in estimating the subject's market value. The appraiser selected three comparable properties that are located from .89 of a mile to 2.22 miles from the subject. The comparables have sites ranging in size from 19,776 to 31,929 square feet of land area that are improved with 1.5-story or 2-story dwellings ranging in size from 3,190 to 3,720 square feet of living area. The homes are 79 or 91 years old. Each comparable has a basement, two of which have finished area. Other features include central air conditioning, one or two fireplaces and a 2-car to 3-car garage. Comparable #3 has a 2-car carport. The comparables sold from November 2019 to July 2020 for prices ranging from \$144,900 to \$185,000 or from \$44.35 to \$53.10 per square foot of living area, including land. The appraiser adjusted comparable #3 for financing concessions and all the comparables for differences in site size, condition, room count, gross living area, basement size and finished, functional utility, energy efficient items, and/or other features. These comparables have adjusted sale prices ranging from \$131,500 to \$136,200 or from \$35.35 to \$42.70 per square foot of living area, including land. Based on these adjusted sale prices, the appraiser estimated the subject has a market value of \$135,000. Appellant's counsel requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,889. The subject's assessment reflects a market value of \$217,651 or \$57.36 per square foot of living area, land included, when using 3,794 square feet of living area and 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 noted the appellant's comparables are not from the same neighborhood as the subject.

In support of its contention of the correct assessment the board of review, the board of review submitted information on three suggested comparable properties that are located within same neighborhood and on the same street as the subject. The comparables have sites ranging in size from 18,469 to 35,109 square feet of land area. The comparables are improved with part 1.5-story and part 2-story or 2-story dwellings of brick exterior construction containing from 2,474 to 3,076 square feet of living area. The homes were built from 1922 to 1940. The comparables each have finished basement area, central air conditioning, and a fireplace. Two comparables each have a garage with 418 or 972 square feet of building area. The comparables sold from April 2018 to June 2020 for prices ranging from \$295,000 to \$385,000 or from \$98.76 to \$128.41 per square foot of living area, including land.

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

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 Board finds the appellant submitted an appraisal and the board of review submitted three comparable sales.

As to the appellant's appraisal, the Board finds it problematic that the appraiser utilized comparables located outside the subject's neighborhood when other comparables were available. In addition, the appraiser stated all the comparables received actual age adjustments for lesser "bone structure" depreciation but the adjustment grid does not show adjustments for age. For these reasons, the credibility of the appraiser's conclusion of value is undermined.

The Board gives less weight to board of review comparable #3 as it sold 20 months prior to the January 1, 2020 assessment date and it is less likely to be reflective of market value.

The Board finds the best evidence of the subject's market value to be board of review comparables #1 and #2 which are most similar to the subject in location and have varying degrees of similarity in age, dwelling size and features. These properties sold in March or June 2020 for prices of \$295,000 and \$385,000 or for \$98.76 and \$128.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$217,651 or \$57.36 per square foot of living area, land included which is significantly below the two best comparable sales in the record both on overall market value and price per square foot. The subject's lower value is justified due to the condition issues that were described by the appraiser. After considering adjustments to the best comparables for differences including condition when compared to the subject, the Board finds the subject's estimated market value reflected by its assessment is supported. Based this evidence, the Board finds the appellant did not prove by a preponderance of the evidence that a 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



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:

August 22, 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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