



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

APPELLANT: Raymond & Deborah Monte
DOCKET NO.: 20-07056.001-R-1
PARCEL NO.: 08-24.0-108-019

The parties of record before the Property Tax Appeal Board are Raymond & Deborah Monte, 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: \$11,928
IMPR.: \$39,983
TOTAL: \$51,911

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 one-story ranch dwelling of brick exterior construction with 1,794 square feet of living area. The dwelling was constructed in 1954 and is approximately 66 years old.¹ Features of the home include a crawl space foundation, central air conditioning, a fireplace and a two-car garage with 672 square feet of building area. The property has a 20,909 square foot or .48-acre site and is located in Belleville, St. Clair Township, St. Clair County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales that are located from one block to four blocks from the subject property. The comparables have sites that range in size from 15,246 to 19,166 square feet or from .35 to .44 of one acre of land area. The appellants described the comparables as one-story, two-story or ranch dwellings of masonry exterior construction ranging

¹ The Board finds the best description of the subject dwelling's age and foundation type are found in the subject's property record card provided by the board of review.

in size from 1,540 to 1,802 square feet of living area that range in age from 57 to 70 years old. Each comparable has central air conditioning and a fireplace. Two comparables each have a two-car garage. The comparables sold from May 2015 to August 2020 for prices ranging from \$87,500 to \$117,500 or from \$48.56 to \$74.60 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$41,185, which would reflect a market value of \$123,567 or \$68.88 per square foot of living area, including land, when using 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 \$51,911. The subject's assessment reflects a market value of \$159,383 or \$88.84 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 support of its contention of the correct assessment the board of review, submitted information on four comparable sales that are located within one block of the subject property. The comparables have sites that range in size from 17,860 to 28,314 square feet of land area. The comparables are improved with one-story dwellings of brick exterior construction ranging in size from 1,503 to 2,514 square feet of living area. The dwellings were built in 1952 or 1954. One comparable has a basement, one comparable has a crawl space foundation and two comparables each have a concrete slab foundation. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 468 to 696 square feet of building area. The comparables sold from April 2018 to July 2020 for prices ranging from \$132,000 to \$232,000 or from \$87.82 to \$100.24 per square foot of living area, including land.

The board of review also provided property record cards, exterior photographs, aerial maps and PTAX-203 Illinois Real Estate Transfer Declarations for both parties' comparables. The property record cards for the appellants' comparables revealed the dwellings were built from 1950 to 1962 and are approximately 58 to 70 years old, each dwelling has either a concrete slab or a crawl space foundation, and comparables #1 and #2 have garages with 768 and 441 square feet of building area, respectively.

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

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 record contains a total of seven suggested comparable sales for the Board's consideration. The Board has given less weight to the appellants' comparable #2 due to its dissimilar two-story design when compared to the subject's one-story design. The Board has also given less weight to the appellants' comparable #3 and board of review comparable #3 due to their sale dates

occurring less proximate in time to the lien date at issue than the other comparable sales in the record and are thus less likely to be indicative of the subject's market value as of January 1, 2020. Furthermore, the appellants' comparable #3 lacks a garage, a feature of the subject. The Board has given reduced weight to board of review comparable #2 due to its considerably larger dwelling size when compared to the subject and to board of review comparable #4 as it has a basement foundation in contrast to the subject's crawl space foundation.

The Board finds the best evidence of market value to be the appellants' comparable #1 and board of review comparable #1, which sold proximate in time to the assessment date at issue and are overall most similar to the subject in location, design, age and some features. However, both of these comparables have somewhat smaller dwelling sizes when compared to the subject. Nevertheless, these most similar comparables sold in May 2020 and March 2019 for prices of \$114,880 and \$147,000 or for \$74.60 and \$97.48 per square foot of living area, including land. The subject's equalized assessment reflects a market value of \$159,383 or \$88.84 per square foot of living area, including land, which is greater than the two best comparable sales in this record in terms of overall market value but between the comparables on a price per square foot basis. The Board finds the subject's higher overall market value appears to be justified given its larger dwelling size. Therefore, based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not 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:

April 18, 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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