



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

APPELLANT: Donald Dudeck
DOCKET NO.: 20-07145.001-R-1
PARCEL NO.: 18-34.0-107-004

The parties of record before the Property Tax Appeal Board are Donald Dudeck, 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: \$6,028
IMPR.: \$34,385
TOTAL: \$40,413

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 one-story dwelling of frame exterior construction with 2,200 square feet of living area. The dwelling was constructed in 1958 and is approximately 62 years old. Features of the home include an unfinished basement, central air conditioning and a 320 square foot garage. The property has a 17,424 square foot site and is located in New Athens, New Athens 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 \$90,000 as of January 1, 2020. The appraisal was prepared by Mark Bushnell, a certified residential real estate appraiser.

The intended use of the appraisal report was to develop an estimated fair market value as a basis for use in a tax appeal in St. Clair County. Users of the report include the taxpayer of record, St.

Clair County and the Illinois Property Tax Appeal Board. The appraiser prepared a Restricted Appraisal Report explaining, “the rationale for how the appraiser arrived at the opinions and conclusions set forth in the report may not be understood properly without additional information in the appraiser’s files.”

In estimating the market value of the subject property, the appraiser submitted a spreadsheet, with limited property characteristics, on 66 real estate transactions in the subject’s New Athens market along with a Multiple Listing Service (MLS) sheet for each transaction. Of these 66 transactions, 42 are classified as “RESI” sales, with the remaining transactions having active, expired or canceled status and/or classified as “COND” property type. The 42 “RESI” sales sold from February 2019 to October 2020 for prices ranging from \$8,000 to \$297,000. Based on this and other information in the appraiser’s files, not submitted into the record, the appraiser concluded the most similar properties have sale prices that range from \$77,000 to \$97,500, arriving at an estimated opinion of market value for the subject of \$90,000 as of January 1, 2020. Based on this evidence, the appellant requested the subject’s assessment be reduced to \$30,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$40,413. The subject's assessment reflects a market value of \$124,080 or \$56.40 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 a grid analysis, property record cards, photographs and Real Estate Transfer Declarations on four comparable sales located approximately one block from the subject property. Board of review comparables #1 and #4 were also listed in the appraiser’s spreadsheet. The comparables have sites that range in size from 8,276 to 18,295 square feet of land area and are improved with one-story dwellings of frame exterior construction that range in size from 1,144 to 1,852 square feet of living area. The homes were built from 1921 to 1994. Three comparables have a basement, one with finished area, central air conditioning and a garage ranging in size from 300 to 792 square feet of building area. Two comparables each have one fireplace. The comparables sold from March 2018 to March 2020 for prices ranging from \$85,000 to \$132,000 or from \$57.78 to \$93.09 per square foot of living area, land included. Based on this evidence, the board of review requested the subject’s assessment be confirmed.

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 a Restricted Appraisal Report and the board of review submitted four comparable sales for the Board’s consideration. The Board finds the Restricted Appraisal Report lacks sufficient information for the Board to meaningfully analyze the appraiser’s selected

comparable properties. The only selection criteria disclosed by the appraiser is a range of sale prices from \$77,000 to \$97,500 with no other details to assist the Board in its analysis. As a result, less weight is given to the opinion of value for the subject as presented in the restricted appraisal.

The Board gives less weight to the board of review's comparable #2 which lacks a basement and is substantially newer in age when compared to the subject. The Board also gives less weight to board of review comparable #3 which sold in March 2018, less proximate in time to the January 1, 2020 assessment date than other comparables in the record.

The Board finds the best evidence of market value to be board of review comparables #1 and #4 which are relatively similar to the subject in location, design and some features, but have varying degrees of similarity to the subject in age, lot size and dwelling size. Nevertheless, these two comparables, which were also presented in the appraiser's spreadsheet, sold in February 2019 and March 2020 for prices of \$85,000 and \$107,000 or for \$57.75 and \$74.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$124,080 or \$56.40 per square foot of living area, including land, which falls above the two best comparables on an overall market value basis and below the two best comparables on a per square foot basis. Given the subject's larger dwelling size and newer age relative to the two best comparables, a higher overall market value appears to be supported. After considering adjustments to the comparables for differences with the subject, 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: January 17, 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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