



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

APPELLANT: Scott Sieron
DOCKET NO.: 20-07276.001-R-1
PARCEL NO.: 08-06.0-301-001

The parties of record before the Property Tax Appeal Board are Scott Sieron, the appellant, by attorney Thomas Benedick, Attorney at Law 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 **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: \$10,631
IMPR.: \$53,019
TOTAL: \$63,650

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 two-story dwelling of masonry exterior construction with 3,286 square feet of living area.¹ The dwelling was constructed in 1951. Features of the home include a part crawl space and part concrete slab foundation, central air conditioning and a 3-car 816 square foot garage. The property has an approximately 32,234 square foot site² and is located in Belleville, St. Clair Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal along with three additional comparable sales.

¹ The Board finds the best description of the subject's dwelling size was found in the appraisal report which contained a more detailed sketch of the subject than was found in the subject's property record card.

² The Board finds the best description of the subject's site size was found in the property record card which was supported by an aerial plat contained in the appraisal.

The appraisal was prepared by Richard Howard Jr., a Certified Residential Real Estate Appraiser who estimated the subject property had a market value of \$191,000 as of February 9, 2021. The appraisal was prepared for lender/client, First Federal Bank of Mascoutah, in support of a refinance transaction.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting three comparable sales located from 0.82 of a mile to 5.14 miles from the subject property. The comparables have sites that range in size from 17,163 to 38,333 square feet of land area and are improved with one-story or two-story dwellings that range in size from 2,408 to 3,348 square feet of living area. The homes are from 56 to 69 years old. Each comparable has either a crawl space or a slab foundation, central air conditioning and a 2-car or a 3-car garage. Comparable #2 has an inground swimming pool. The comparables sold from October 2019 to January 2021 for prices of \$173,000 to \$199,650 or from \$59.63 to \$72.22 per square foot of living area, land included.

The appraiser adjusted the comparables for differences with the subject in site size, room count, dwelling size, garage capacity, inground swimming pool and deferred maintenance arriving at adjusted sale prices of the comparables ranging from \$179,000 to \$209,100 and an opinion of market value for the subject of \$191,000.

In further support of the overvaluation argument, the appellant submitted three additional comparable sales with varying degrees of similarity to the subject. The comparables are located from 2.8 to 7.4 miles from the subject and sold in April or July 2020 for prices ranging from \$153,000 to \$168,795. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect its appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,052. The subject's assessment reflects a market value of \$227,363 or \$69.19 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.

The board of review critiqued the appellant's three additional comparable sales, noting differences between the appellant's grid and the property record cards for these properties.

In support of its contention of the correct assessment the board of review submitted information on two equity comparables which are not responsive to the appellant's overvaluation argument. The board of review submitted comments contending there were no current sales available in the subject's area. It stated that, based on the evidence in the record, the appellant's claim of overvaluation did not appear to be justified and opined the subject property to be under assessed. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal and three additional comparable sales while the board of review submitted two equity comparables for the Board's consideration. The Board gives less weight to the appellant's three comparable sales which are located either 2.8 or 7.4 miles from the subject property. The Board gives no weight to the board of review's equity comparables which are not responsive to the appellant's overvaluation argument.

Given this limited record, the Board finds the best evidence of market value to be the appraisal submitted by the appellant. The subject's assessment reflects a market value of \$227,363 or \$69.19 per square foot of living area,³ including land, which falls above the appraised value of \$191,000. The Board finds the subject property had a market value of \$191,000 as of the assessment date at issue and a reduction in the subject's assessment, commensurate with the appellant's total request, is warranted.

³ When using the 3,286 square foot of living area as reported in the appraisal.

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:

May 16, 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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