



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

APPELLANT: David Sbarbaro  
DOCKET NO.: 20-07287.001-R-1  
PARCEL NO.: 03-27.0-210-002

The parties of record before the Property Tax Appeal Board are David Sbarbaro, 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 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:** \$3,865  
**IMPR.:** \$18,735  
**TOTAL:** \$22,600

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Lake 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 1-story dwelling of frame exterior construction with 1,250 square feet of living area. The dwelling was constructed in 1965. The home was built on a crawl space foundation and features central air conditioning and a detached garage containing 484 square feet of building area. The property has a 14,810 square foot site and is located in Fairview Heights, Caseyville Township, St. Clair County.

The appellant contends overvaluation with respect to the land and improvement as the bases of the appeal. In support of this argument, the appellant submitted information on three comparable sales located within the same neighborhood code as the subject property. The comparables are improved with 1-story dwellings of frame or frame and masonry exteriors ranging in size from 1,328 to 1,484 square feet of living area. One comparable features an unfinished basement, and each home has central air conditioning. The comparables sold from April through August 2020 for prices ranging from \$50,000 to \$64,000 or from \$37.65 to \$46.58 per square foot of living

area, land included. Appellant's evidence also includes the final decision of the St. Clair County Board of Review disclosing the subject's final land assessment of \$3,865 and improvement assessment of \$21,245 for a total assessment of \$25,000. The subject's assessment reflects a market value of \$76,758 or \$61.41 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. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$3,000 and improvement assessment to \$19,600 for a total assessment of \$22,600.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property. The Property Tax Appeal Board notified the St. Clair County Board of Review by a letter dated February 10, 2022 that they are found to be in default.

### **Conclusion of Law**

The appellant contends the market values of the subject's land and improvement are not accurately reflected in their respective assessed valuations. 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.

As an initial matter, although the appellant requested an assessment reduction to both land and improvement/dwelling, the record does not contain any evidence of land-only sales. Therefore, the Property Tax Appeal Board finds no justification for reducing the subject's land assessment and will analyze and determine the value of the subject property with both land and improvement together. *See Showplace Theatre Company v. Property Tax Appeal Board*, 145 Ill.App 3d. 774 (2<sup>nd</sup> Dist. 1986).

The Board finds the only evidence of market value to be appellant's comparable sales which includes three properties that are similar to the subject in location, design, age, dwelling size, and some features. These comparables sold from April through August 2020 for prices ranging from \$50,000 to \$64,000 or from \$37.65 to \$46.58 per square foot of living area, land included. The subject's assessment reflects a market value of \$76,758 or \$61.41 per square foot of living area, including land, which is above the range established by the only comparable sales in this record.

The board of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to §1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). The Board has examined the evidence submitted by the appellant and finds that a reduction in the assessed valuation of the subject property commensurate with the appellant's request 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:

November 22, 2022



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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COUNTY

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