



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

APPELLANT: Elizabeth Botkin
DOCKET NO.: 20-07328.001-R-1
PARCEL NO.: 08-07.0-409-022

The parties of record before the Property Tax Appeal Board are Elizabeth Botkin, 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: \$10,864
IMPR.: \$21,264
TOTAL: \$32,128

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 1.5-story dwelling of frame exterior construction with 881 square feet of living area. The dwelling was constructed in 1950 and has a reported effective age of 1995. Features of the home include a basement, central air conditioning, and a 200 square foot carport. The property has a 0.65 of an acre 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 information on four comparable sales located in Belleville. The parcels range in size from 0.15 to 0.23 of an acre¹ and are improved with 1-story, 1.5-story, or 2-story homes of brick or frame exterior construction ranging in size from 1,151 to 1,396 square feet of living area. The dwellings were built from 1924 to 1950. Two homes each have a fireplace.

¹ Additional details regarding the comparables are found in the grid analysis of the appellant's comparables presented by the board of review.

Each home has a basement, two of which have finished area, and central air conditioning. Three comparables each have a 1-car garage and one comparable has a 2-car carport. The comparables sold from July 2019 to September 2020 for prices ranging from \$61,500 to \$85,000 or from \$48.69 to \$61.59 per square foot of living area, including land.

The appellant also submitted photographs of the subject property's yard with a note that the subject's yard has been damaged by a neighboring property.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$23,000 which would reflect a market value of \$69,007 or \$78.33 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,128. The subject's assessment reflects a market value of \$98,643 or \$111.97 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 three comparable sales located within the same assessment neighborhood code as the subject. The comparables are improved with 1.5-story or 2-story homes of frame or masonry exterior construction ranging in size from 696 to 936 square feet of living area. The comparables sold from April 2018 to December 2019 for prices ranging from \$61,500 to \$96,500 or from \$68.64 to \$114.22 per square foot of living area, including land. Based on this evidence the board of review requested the subject's assessment be sustained.

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 record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparables as the board of review did not present sufficient details regarding the amenities and features of these properties for the Board to conduct a meaningful comparative analysis with the subject.

The Board finds the best evidence of market value to the appellant's comparables, which have varying degrees of similarity to the subject. These comparables are all significantly larger and older homes with smaller lots than the subject when considering the subject's effective age; three comparables are 1-story homes compared to the subject 1.5-story home; three comparables have garages unlike the subject; and two comparables have finished basement area unlike the subject, suggesting adjustments to these comparables would be needed to make them more similar to the subject. These comparables sold from July 2019 to September 2020 for prices ranging from

\$61,500 to \$85,000 or from \$48.69 to \$61.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$98,643 or \$111.97 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, such as design, dwelling size, age/effective age, lot size, basement finish, and garage amenity, 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:

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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