



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

APPELLANT: Robert & Beth Manville
DOCKET NO.: 20-07329.001-R-1
PARCEL NO.: 08-03.0-477-006

The parties of record before the Property Tax Appeal Board are Robert & Beth Manville, 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 **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: \$20,715
IMPR.: \$44,425
TOTAL: \$65,140

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 dwelling of good quality construction with 2,226 square feet of living area. The dwelling is approximate 20 years old and features a basement with finished area, central air conditioning, one fireplace, a 2-car garage and an inground swimming pool. The property has a 1.37-acre site and is located in Bellville, St. Clair Township, St. Clair County.

The subject site suffers from an active mine subsidence occurrence initially identified in September 2018 and described as an ongoing event. In support of this occurrence and its impact to the subject property, the appellants submitted a 21-page document from the Illinois Mine Subsidence Insurance Fund detailing the estimated \$221,874 cost to cure existing damage to the subject property as of April 25, 2020.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$200,000 as of August 21, 2021. The appraisal was prepared by Melissa M. Carter, a certified residential real estate appraiser. The intended use of the appraisal report was to establish market value for tax purposes.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting three comparable sales located within 0.40 of a mile from the subject property. The comparables have sites that range in size from 13,373 to 30,056 square feet of land area and are improved with one-story dwellings of good quality construction that range in size from 2,016 to 2,417 square feet of living area. The homes range in age from 5 to 20 years old. Each comparable has a basement, two with finished area, central air conditioning and a 2-car garage. Two comparables each have either one or two fireplaces. The comparables sold from December 2020 to July 2021 for prices of \$282,500 or \$338,000 or from \$127.25 to \$163.69 per square foot of living area, land included.

The appraiser adjusted the comparables for differences with the subject in site size, age, condition, room count, dwelling size, basement finish, inground swimming pool and other features arriving at adjusted sale prices of the comparables ranging from \$181,006 to \$254,550 and an opinion of market value for the subject of \$200,000. The appraiser opined that substantial adjustments were required for site area and condition of comparables when compared to the subject. The appraiser also noted that comparable #1 had repaired mine subsidence damage.

The appellants submitted the final decision issued by the board of review disclosing the total assessment for the subject, after equalization, of \$87,058 which equates to a market value of \$267,295 or \$120.08 per square foot of living area, land included. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review did not timely submit its "Board of Review Notes on Appeal" or 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. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value in the record to be the appraisal submitted by the appellants. The subject's assessment reflects a market value of \$267,295 which is above the appraised value. The Board finds the subject property had a market value of \$200,000 as of the assessment date at issue. Since market value has been established the 2020 three-year average

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median level of assessments for St. Clair County of 32.57% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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

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: February 21, 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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