



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

APPELLANT: James Alexander & Lora Wasko-Alexander  
DOCKET NO.: 20-07333.001-R-1  
PARCEL NO.: 08-29.0-204-018

The parties of record before the Property Tax Appeal Board are James Alexander & Lora Wasko-Alexander, the appellants, by attorney Kara LeChien, of The Law Offices of LeChien & Waltrip, P.C. in Belleville; 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:** \$1,841  
**IMPR.:** \$2,493  
**TOTAL:** \$4,334

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 frame exterior construction with 864 square feet of living area. The dwelling is approximately 51 years old and features a crawl space foundation. The property has an approximately 6,703 square foot site and is located in Belleville, St. Clair Township, St. Clair County.

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 \$13,000 as of October 20, 2019. The appraisal was prepared by Tina Radick, a Certified Residential Real Estate Appraiser with the intended use of establishing market value for the subject property.

The appraiser estimated the subject property had an effective age of 60 years old. The appraiser reported the furnace and air conditioning units to be inoperable, that the dwelling had broken

windows in both the front and back of the dwelling and opined that possible mold issues may be present. Interior photographs of the subject property depict poor flooring condition and visible moisture damage of ceiling drywall. The appraiser reported the subject property was in the process of being rehabilitated as of the effective date of the appraisal and opined the property was not habitable. The appraiser gave the subject property a condition rating of "poor."

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting three comparable sales located from 0.17 of a mile to 2.64 miles from the subject property. Two comparables have sites with 5,662 and 39,204 square feet of land area. The parcels are improved with one-story dwellings of frame or vinyl exterior construction that range in size from 630 to 1,048 square feet of living area. The homes are 51 to 68 years old. One comparable has a basement, two comparables have central air conditioning, one comparable has a garage and one comparable has a carport. The comparables were given a condition rating of either "fair" or "poor." The comparables sold from October 2017 to August 2019 for prices of \$15,000 or \$18,000 or from \$17.18 to \$23.81 per square foot of living area, land included.

After adjusting comparable #1 for date of sale, the appraiser adjusted the comparables for differences with the subject in site size, age, condition, room count, dwelling size, mechanicals and garage/carport amenity, arriving at an opinion of market value for the subject of \$13,000. Based on this evidence, the appellants requested the subject's assessment be reduced to reflect the appraised value of the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject, after equalization, of \$14,915. The subject's assessment reflects a market value of \$45,794 or \$53.00 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 response to the appellants' appraisal evidence, the board of review submitted copies of the property record cards and PTAX-203 Real Estate Transfer Declarations for each of the appraisal comparables.

In support of its contention of the correct assessment the board of review submitted information on three comparables located in the same assessment neighborhood code as the subject. The comparables are improved with one-story dwellings of frame or masonry exterior construction that range in size from 896 to 1,332 square feet of living area. The board of review failed to provide age, lot size, foundation type and garages for its three comparables. The comparables sold from July to December 2019 for prices ranging from \$15,000 to \$92,500 or from \$13.94 to \$69.44 per square foot of living area, land included.

The board of review offered to reduce the total assessment of the subject to \$8,000. The appellants were notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The appellants responded to the Property Tax Appeal Board by the established deadline rejecting the board of review's proposed assessment, arguing the appraisal evidence supports a market value of \$13,000.

**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 not warranted.

The appellants submitted an appraisal and the board of review submitted three comparable sales for the Board's consideration. The Board finds the board of review comparables lacked descriptive information with respect to these properties' age, site size, foundation type, garage amenity or any description of condition which would have assisted this Board in meaningfully analyzing these comparable sales. As a result, less weight is given to the board of review comparables.

The Board further finds that, while the appraisal contains comparable sales that are somewhat dated with respect to a January 1, 2020 lien date, the comparable properties selected by the appraiser appear to take into consideration the condition of the subject property which was described and documented with photographs in the appraisal. Therefore, the Board finds the best evidence of market value to be the appraisal submitted by the appellants. The subject's assessment reflects a market value of \$45,794 or \$53.00 per square foot of living area, including land, which falls above the appraised value. The Board finds the subject property had a market value of \$13,000 as of the assessment date at issue and a reduction in the subject's assessment, commensurate with the request, is 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:

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

James Alexander & Lora Wasko-Alexander, by attorney:  
Kara LeChien  
The Law Offices of LeChien & Waltrip, P.C.  
120 West Main Street  
Suite 110  
Belleville, IL 62220

COUNTY

St. Clair County Board of Review  
St. Clair County Building  
10 Public Square  
Belleville, IL 62220