



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

APPELLANT: James Alexander & Lora Wasko-Alexander  
DOCKET NO.: 20-07335.001-R-1  
PARCEL NO.: 08-27.0-310-003

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:** \$2,173  
**IMPR.:** \$2,494  
**TOTAL:** \$4,667

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 vinyl siding exterior construction containing 1,113 square feet of living area.<sup>1</sup> The dwelling is approximately 179 years old. Features of the home include a full basement, two bedrooms and 1½ bathrooms. The property has a 7,500 square foot site and is located in Belleville, Belleville 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 \$14,000 as of November 25, 2020. The appraisal was prepared by Tina Radick, a Certified Residential

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<sup>1</sup> The Board finds the only description of the subject property is found in the appraisal provided by the appellants. The board of review failed to provide a property record card for the subject as required. (86 Ill.Admin.Code §1910.40(a)).

Real Estate Appraiser. The appraiser described the subject property as being in overall poor condition as depicted in the photographic evidence presented within the appraisal.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using three comparable sales that are located in Belleville from approximately .07 to .24 of one mile from the subject property. The properties have sites ranging in size from 3,875 to 8,015 square feet of land area and are improved with dwellings that range in size from 1,200 to 1,720 square feet of living area. The homes range in age from 115 to 152 years old. Each comparable has a full basement, one or two bathrooms and two or three bedrooms. The appraiser described the comparable dwellings as being in poor condition. The sales occurred in September or November 2020 for prices ranging from \$10,000 to \$20,000 or from \$6.45 to \$12.08 per square foot of living area, including land. Adjustments were made to the comparables for differences from the subject resulting in adjusted prices ranging from \$2,270 to \$11,595. The appraiser arrived at an estimated market value for the subject of \$14,000. The appellant requested the subject's total assessment be reduced to \$4,667 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$14,981. The subject's assessment reflects a market value of \$45,996 or \$41.33 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 also asserted in the notes on appeal that a Certificate of Error was issued for the 2020 tax year reducing the subject's total assessment to \$5,000.<sup>2</sup>

The board of review did not provide any market value evidence in support of its assessed valuation of the subject property.

### **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 to be the appraisal submitted by the appellants estimating the subject property had a market value of \$14,000 as of November 25, 2020. The appraisal was developed using the sales comparison approach to value based on three sales with varying degrees of similarity to the subject property. The subject's equalized assessment as established by the decision of the board of review reflects a market value of

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<sup>2</sup> The Property Tax Appeal Board takes notice that the Attorney General of the State of Illinois has asserted that a county board of review may not alter an assessment once its decision has been properly appealed to the Property Tax Appeal Board, nor may it alter an assessment by certificate of error or by any other procedure after the Property Tax Appeal Board has rendered its decision. 1977 Ill.Atty.Gen.Op. 188 (October 24, 1977), 1977 WL 19157 (Ill.A.G.).

\$45,996 or \$41.33 per square foot of living area, land included, which is above the appraised value presented by the appellants. However, the board of review asserted that a Certificate of Error was issued reducing the subject's 2020 assessment to \$5,000 reflecting a market value of \$15,352, which is also above the appraised value presented by the appellants. Based on this record, the Board finds a reduction in the subject's total assessment commensurate with the appellants' total 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:

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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