



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

APPELLANT: Autumn Rounkles  
DOCKET NO.: 20-07408.001-R-1  
PARCEL NO.: 08-28.0-114-001

The parties of record before the Property Tax Appeal Board are Autumn Rounkles, 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:** \$3,068  
**IMPR.:** \$19,642  
**TOTAL:** \$22,710

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, giving notice of an equalization factor, 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 brick, concrete, and frame exterior construction with 460 square feet of living area. The dwelling is approximately 98 years old. Features of the home include a partial basement and two attached garages with 1,095 and 2,006 square feet of building area. The property has an 8,030 square foot 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 an appraisal estimating the subject property had a market value of \$6,800 as of March 26, 2021. The appraisal was prepared by Deborah D. Kattenbraker, a certified residential real estate appraiser, for ad valorem tax purposes.

In the appraisal report, the appraiser described the subject as being in poor condition and not habitable, with no utility service. The appraiser reported the appellant purchased the subject property at tax sale on August 5, 2020 for a price of \$6,000.

Under the sales comparison approach to value, the appraiser examined three comparable sales located from 0.92 of a mile to 1.28 miles from the subject property. The parcels range in size from 3,887 to 8,000 square feet of land area and are improved with 1-story or 1.5-story homes of aluminum siding, frame, or brick and frame exterior construction ranging in size from 612 to 986 square feet of living area. The dwellings are 121 or 183 years old and reported to be in poor condition and not habitable. Two homes each have a basement and one home has a garage. The comparables sold from November 2020 to March 2021 for prices of \$5,000 or \$11,000 or from \$5.07 to \$17.97 per square foot of living area, including land.

The appraiser made adjustments to the comparables for differences from the subject, such as lot size, view, quality of construction, dwelling size, foundation type, basement size, and garage amenity and size, resulting in adjusted sale prices ranging from \$3,950 to \$11,250. Based on the foregoing, the appraiser opined a market value for the subject of \$6,800 as of March 26, 2021.

The appellant also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$22,998 reflecting a market value of \$70,611 or \$153.50 per square foot of living area, including land, 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 record further indicates that the appellant filed this appeal directly to the Board following receipt of the decision of the board of review with notice of an equalization factor of 1.0127 in Belleville Township, which increased the subject's assessment from \$22,710 to \$22,998.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by a letter issued on September 30, 2021.

### **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 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 appellant's appraisal and recent sale of the subject disclosed by the appellant's appraiser. The Board gives less weight to the value conclusion contained in the appraisal as it states a value conclusion as of March 26, 2021 whereas the assessment date at issue in this appeal is January 1, 2020. Moreover, two of the

sales relied on by the appraiser occurred in 2021, which is more remote in time from the assessment date and less likely to be indicative of market value as of that date.

The Board finds the best evidence of market value to be the recent sale of the subject property in August, 2020 for a price of \$6,000. 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 section 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 is warranted.

However, the record indicates that the appellant appealed the subject's assessment directly to the Board based on the decision of the board of review with notice of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Board can grant is limited. Section 1910.60(a) of the rules of the Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the increase caused by the application of the township equalization factor. (86 Ill.Admin.Code §1910.60(a)).

Additionally, section 16-180 of the Property Tax Code provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor. (35 ILCS 200/16-180).

These provisions mean that where a taxpayer files an appeal directly to the Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill. App. 3d 745, 753 (4th Dist. 1999). Based on a review of the evidence contained in the record, the Board finds a reduction in the assessment of the subject property is supported, but such reduction is limited to the increase in the assessment caused by the application of the equalization factor.

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

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

APPELLANT

Autumn Rounkles  
621 Union Ave  
Belleville, IL 62220

COUNTY

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