



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

APPELLANT: Jacob Surratt
DOCKET NO.: 20-07461.001-R-1
PARCEL NO.: 07-01.0-108-008

The parties of record before the Property Tax Appeal Board are Jacob Surratt, 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: \$6,442
IMPR.: \$48,927
TOTAL: \$55,369

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 2-story dwelling of frame exterior construction with 2,356 square feet of living area.¹ The dwelling was constructed in 1921 and has a reported effective age of 2000.² Features of the home include an unfinished basement, central air conditioning, a fireplace, and a garage containing 432 square feet of building area.³ The property has a 19,755 square foot site and is located in Belleville, Belleville Township, St. Clair County.

¹ The parties differ as to the subject's dwelling size. The Board finds the property record card submitted by the board of review, which contains a property sketch, to be the best evidence of dwelling size in the record. Chief Deputy Andrea Johnson testified that the half-finished attic was not included in the dwelling's square footage.

² The appellant disputes the reported effective age.

³ The parties differ as to the size of the subject garage. The Board finds the property record card submitted by the board of review, which contains a property sketch, to be the best and only substantive evidence of garage size in the record.

The appellant appeared before the Property Tax Appeal Board contending both assessment inequity with regard to the improvement and overvaluation as the bases of the appeal. In support of these arguments the appellant submitted information on the recent purchase of the subject and information on nine comparables with both equity and sales data. The comparables are located within 1.13 miles of the subject, four of which are within the subject's assessment neighborhood. The comparables consist of 1-story, 1.5-story, 2-story, or split-level dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 1,806 to 3,476 square feet of living area.⁴ Each dwelling has central air conditioning, one to three fireplaces, and a basement with seven having finished area. Eight comparables each have a garage ranging in size from 260 to 1,040 square feet of building area. Comparable #2 has a second 720 square foot garage. The parcels range in size from 9,340 to 30,550 square feet of land area. The comparables have improvement assessments ranging from \$37,335 to \$60,089 or from \$13.16 to \$28.43 per square foot of living area. Eight of the comparables sold from January 2018 to September 2019 for prices ranging from \$168,000 to \$255,000 or from \$60.41 to \$116.28 per square foot of living area, including land.⁵

With regard to the recent purchase of the subject, the appellant, in Section IV of the appeal, disclosed the subject property was purchased from Tiffany Budde n/k/a Tiffany Tackett on July 3, 2019 for a price of \$170,000. The appellant reported that the parties to the transaction were not related and the property was sold by the owner through a realtor with Nester Realty. The appellant also indicated the property was advertised for sale through the Multiple Listing Service for a period of 3.5 months. To document the sale, the appellant provided a settlement statement, closing disclosure, Warranty Deed, and PTAX-203 Illinois Real Estate Transfer Declaration.

At hearing, the appellant argued that the appellant's comparables are superior to the subject and had higher sale prices, but are assessed at a lower percentage of the sale price than the subject. The appellant stated that the subject's \$170,000 sale price, after financing concessions, results in a net sale price of approximately \$161,000. The appellant further argued that the depreciation applied to the subject was incorrectly calculated.

Based on this evidence, the appellant requested a reduced improvement assessment of \$38,887 or \$16.51 per square foot of living area, with a total reduced assessment of \$45,329 which would reflect a market value of \$136,000 or \$57.72 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$56,101. The subject has an improvement assessment of \$49,659 or \$21.08 per square foot of living area. The subject's total assessment reflects a market value of \$172,247 or \$73.11 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.

⁴ Based on the entirety of the record, the Board accepts the dwelling size and other corrections to the appellant's grid analysis.

⁵ The appellant's grid did not contain a sale price for comparable #4, stating that there was no recent sale as of January 1, 2020.

Andrea Johnson, Chief Deputy, appeared on behalf of the board of review and argued that appellant's comparables #6 through #9 are located in a different township and were not reassessed at the same time as comparables #1 through #5. Ms. Johnson noted that the subject has a lower sale price per square foot than appellant comparables #1 through #5. Ms. Johnson also agreed with the contention that the appellant's comparables are superior in condition and quality to the subject.

In support of its contention of the correct assessment the board of review resubmitted the appellant's grid analysis with corrected data. The board of review also submitted computer printouts with information concerning the sale of the subject, the sales of the appellant's comparables, property record cards and PTAX-203 Real Estate Transfer Declarations for the appellant's comparables, and limited information on six additional comparable sales located within the subject's assessment neighborhood. The comparables consist of 1-story, 2-story, or split-level homes of masonry or frame and masonry exterior construction. The comparables sold from September 2018 to August 2020 for prices ranging from \$70,000 to \$126,000. No other descriptive data for the board of review's comparables was provided. The board of review reported that appellant comparable #3 sold again in January 2020 for \$199,650 or for \$89.85 per square foot of living area and that appellant comparable #4 sold in May 2020 for \$156,000 or for \$66.44 per square foot of living area.

In written rebuttal, the appellant argued that the subject needs various repairs and that the assessor incorrectly applied depreciation to the subject and the appellant's comparables resulting in inaccurate effective ages.

Conclusion of Law

The taxpayer contends assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity, and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on grounds of lack of assessment equity.

The Board finds the only evidence of assessment equity to be the comparables submitted by the appellant. The Board gives reduced weight to the appellant's comparables #1, #2, #6, #7, #8, and #9 due to differences from the subject in design, dwelling size, and/or location.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3, #4, and #5, which are relatively similar to the subject in age, location, and/or dwelling size. These most similar comparables had improvement assessments that ranged from \$41,170 to \$57,181 or from \$17.53 to \$25.73 per square foot of living area. The subject's improvement assessment of \$49,659 or \$21.08 per square foot of living area falls within the range established by the best comparables in this record, and the Board finds that a reduction in the subject's improvement assessment is not warranted on the grounds of lack of uniformity.

The appellant also 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 on market value grounds.

The parties submitted a total of 15 comparables to support their respective positions before the Property Tax Appeal Board, with one comparable having sold twice, along with the subject's sale price. The Board has given reduced weight to the appellant's comparables #1, #2, #6, #7, #8, and #9 due to differences from the subject in design, dwelling size, location, and/or their remote sale dates for valuation as of January 1, 2020. The Board gives little weight to the board of review comparables due to their lack of descriptive information that would assist the Board in determining their degree of similarity to the subject property.

The Board finds the best evidence of market value based on comparable sales evidence to be the appellant's comparable sales #3, #4, and #5, which are relatively similar to the subject in age, location, and dwelling size. These most similar comparables sold from May 2019 to May 2020 for prices ranging from \$156,000 to \$201,000 or from \$66.44 to \$90.46 per square foot of living area, including land. The subject's equalized assessment reflects a market value of \$172,247 or \$73.11 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences, the Board finds a reduction in the subject's assessment is not justified on the grounds of overvaluation using comparable sales evidence.

The appellant also submitted evidence of the recent purchase of the property. The board of review did not contest the validity of the subject's sale. The Board finds that the subject's equalized assessment of \$56,101 is reflective of the subject's recent sale price of \$170,000 when using the 2020 three-year average median level of assessment for St. Clair County of 32.57%, plus the application of an equalization factor of 1.0127 issued for tax year 2020.

The board of review did not present any evidence of subsequent events that occurred which would cause a change in the subject's market value from its July 2019 purchase price as of January 1, 2020 by 1.27%. Nor did the board of review submit any substantive evidence of market value, such as comparable sales, in support of the subject's assessment which would establish that the sale price was no longer the best evidence of the subject's market value.

The Board takes judicial notice of the purpose of equalization factors as set forth in the Illinois Department of Revenue publication PTAX-1004, The Illinois Property Tax System, page 17, concerning how uniformity in assessments is achieved by applying equalization factors:

The assessment/sales ratio study shows whether or not assessments within a given area actually average $33 \frac{1}{3}$ percent of market value. If the results of the study indicate that assessments are either higher or lower than $33 \frac{1}{3}$ percent, a blanket percentage increase or decrease, called an "equalization factor" or "multiplier" is

calculated and applied to all non-farm property to bring the level of assessment to 33 1/3 percent. The application of this uniform percentage increase or decrease to assessed values is called “equalization.”

Here, the subject’s sale occurred less than a year from the assessment date at issue of January 1, 2020 and in the absence of other market value evidence suggesting that the sale price was no longer reflective of market value, based on this record, the Board finds that the subject’s 2020 assessment is not reflective of market value.

Based on the evidence in this record, the Board finds the subject’s estimated market value as reflected by its equalized assessment is not supported by the evidence in this record and, therefore, a reduction in the subject's assessment 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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