



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

APPELLANT: Kenneth Spisak  
DOCKET NO.: 21-06360.001-R-1  
PARCEL NO.: 06-03.0-405-001

The parties of record before the Property Tax Appeal Board are Kenneth Spisak, 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 **No Change** 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:** \$939  
**IMPR.:** \$5,755  
**TOTAL:** \$6,694

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 2021 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 frame exterior construction with 888 square feet of living area. The dwelling was constructed in 1958 and is approximately 63 years old. Features of the home include a concrete slab foundation.<sup>1</sup> The property has an approximately 7,400 square foot site and is located in Cahokia, Centreville 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 \$11,000

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<sup>1</sup> The appellant's appraiser reported the subject has central air conditioning and an attached carport, but the appraiser has not attached any photographs of these amenities. Thus, the Board finds the best evidence of these amenities is found in the subject's property record card presented by the board of review, which included ground level and aerial photographs and which was not refuted by the appellant in written rebuttal.

as of September 3, 2021. The appraisal was prepared by Roch J. Beine, a state licensed appraiser.

Under the sales comparison approach, the appraiser selected three comparables sales located from 0.97 of a mile to 1.37 miles from the subject. The parcels range in size from 5,663 to 19,500 square feet of land area and are improved with 1-story homes of frame exterior construction ranging in size from 1,194 to 1,592 square feet of living area. The dwellings range in age from 56 to 67 years old. Each home has central air conditioning and comparable #2 has a 1-car garage. The comparables sold from October 2020 to April 2021 for prices ranging from \$10,500 to \$17,500 or from \$7.00 to \$10.99 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject, such as dwelling size and garage amenity, to arrive at adjusted sale prices ranging from \$7,440 to \$13,980. Based on the foregoing, the appraiser opined a market value of \$11,000 as of September 3, 2021 under the sales comparison approach. The appraiser stated the cost approach was not developed due to the subject's age and the income approach was not developed due to a "lack of rental data for homes of this quality."

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$6,694. The subject's assessment reflects a market value of \$20,048 or \$22.58 per square foot of living area, land included, when using the 2021 three year average median level of assessment for St. Clair County of 33.39% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, together with property record cards and Real Estate Transfer Declarations for both parties' comparables. The comparables are located within the same subdivision as the subject. The parcels range in size from 6,342 to 7,166 square feet of land area and are improved with 1-story homes of frame exterior construction ranging in size from 864 to 900 square feet of living area. The dwellings were built from 1957 to 1959. Each home has a concrete slab foundation and two homes each have central air conditioning. The comparables sold from February to October 2021<sup>2</sup> for prices ranging from \$25,000 to \$101,000 or from \$28.15 to \$116.90 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted an appraisal and the board of review presented four comparable sales in support of their respective positions before the Board. The Board gives less weight to the value

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<sup>2</sup> The board of review reported two sales of comparable #1.

conclusion contained in the appraisal. The appraiser selected three comparables that are from 26% to 44% larger homes than the subject, one of which has a significantly larger lot than the subject for which no adjustment was made. Thus, the Board finds the appraisal states a less credible and/or reliable opinion of value and the Board will instead consider the raw sales data presented by board of review.

The board of review submitted four comparables, which are similar to the subject in dwelling size, age, site size, and features, however, the Board gave less weight to the board of review's comparable #3, which sold for considerably more than other comparables in this record and appears to be an outlier. The three best comparables sold for prices ranging from \$25,000 to \$58,500 or from \$28.15 to \$67.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$20,048 or \$22.58 per square foot of living area, including land, which is below the range established by the best comparable sales in the record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not 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

Kenneth Spisak  
2005 Black Oak Lane  
East Carondelet, IL 62240

COUNTY

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