



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

APPELLANT: Ronald Hampton, III  
DOCKET NO.: 21-06363.001-R-1  
PARCEL NO.: 18-33.0-210-012

The parties of record before the Property Tax Appeal Board are Ronald Hampton, III, 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:** \$2,515  
**IMPR.:** \$19,192  
**TOTAL:** \$21,707

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 multi-level dwelling of brick and frame exterior construction with 2,035 square feet of living area.<sup>1</sup> The dwelling was constructed in 1950 and is approximately 71 years old. Features of the home include a partial basement, central air conditioning, two fireplaces and a 2-car carport. The property has an 8,712 square foot site and is located in New Athens, New Athens 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 \$45,000 as of October 22, 2020. The appraisal was prepared by Ryan D. Andres, Certified Residential

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<sup>1</sup> Both parties differ as to the size of the subject property. The Board finds the best evidence for size of the subject property was found in the appellant's appraisal report which included a detailed sketch with dimensions and area calculations that depicted a second floor containing 340 square feet of living area that was not depicted in the board of review's evidence. Additional descriptive details about the subject property were gleaned from the appraisal.

Real Estate Appraiser. The property rights appraised were fee simple and the purpose of the appraisal was to estimate the market value of the subject property for the owner. The appraiser described the subject property as average condition for the neighborhood and well maintained with no recent updates in the last ten years.

In estimating the market value, the appraiser developed the cost and sales comparison approaches to value. Under the cost approach, the appraiser estimated the subject property had a site value of \$5,000. The appraiser estimated the building improvements had a replacement cost new of \$168,463. Using an economic life of 60 years and a remaining economic life of 30 years, the appraiser calculated physical depreciation to be \$84,232. The appraiser also applied \$16,846 of functional depreciation and \$16,846 of external depreciation without further explanation. Adding the land value, and the depreciated improvement value, the appraiser arrived at an estimated value under the cost approach of \$55,539.

Under the sales comparison approach to value the appraiser utilized three comparable sales located within .46 of a mile from the subject property. The comparables have sites ranging in size from 4,792 to 13,068 square feet of land area and are improved with 1-story or 2-story dwellings ranging in size from 1,580 to 2,038 square feet of living area. The dwellings range in age from 57 to 127 years old. Two comparables have basements. Two comparables have central air conditioning. One comparable has a fireplace. Each comparable has a 1-car or a 2-car garage. The properties sold in February 2019 or June 2020 for prices ranging from \$20,000 to \$55,650 or from \$9.81 to \$35.22 per square foot of living area, including land. The appraiser applied adjustments to the comparables for differences when compared to the subject in site size, age, condition, room count, gross living area, basement, and other features to arrive at adjusted prices ranging from \$32,300 to \$56,475. Based on the adjusted sale prices, the appraiser estimated the subject had a market value of \$45,000 under the sales comparison approach to value.

In reconciliation, the appraiser considered the sales comparison approach the best approach for this assignment and property, with comparable #1 given the most weight.

Based on the foregoing evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,707. The subject's assessment reflects a market value of \$65,010 or \$31.95 per square foot of living area, land included, when using 2,035 square feet of living area, including land 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 response to the appeal, the board of review submitted a memorandum critiquing the comparable sales used in the appraisal that contended appellant's appraisal comparable #1 resold in in 2022 for \$156,000 which suggests the property may have suffered from condition issues for June 2020 sale of \$56,650. The board of review also asserted appellant's appraisal comparable #3 has a crawl space foundation in contrast to the unfinished basement depicted in the appraisal. In support of these contentions, the board of review provided property record cards and real estate transfer declarations for the appellant's appraisal comparable sales and also the board of review comparable sales.

In support of its contention of the correct assessment of the subject property the board of review provided information on four comparable sales located in the same subdivision as the subject property. Board of review comparable #3 is the same property as appellant's appraisal comparable #1 where the board of review reported a subsequent sale of the property. The comparables have sites ranging in size from 7,309 to 10,454 square feet of land area and are improved with 1-story, 1.5-story or 2-story dwellings ranging in size from 1,095 to 2,144 square feet of living area. The dwellings were built from 1918 to 1963. Each comparable has a basement, central air conditioning and a garage ranging in size from 288 to 672 square feet of building area. The properties sold in May or June 2021 for prices ranging from \$75,000 to \$156,000 or from \$65.30 to \$92.97 per square foot of living area, including land. Based on this evidence, the board of review requested no change in 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 Board finds the appellant submitted an appraisal and the board of review submitted four comparable sales to support their respective positions.

As to the appellant's appraisal, the Board finds appraisal comparable #1 may have sold with condition issues; appraisal comparable #2 sold 23 months prior to the January 1, 2021 assessment date is less likely to be reflective of market value as of that date; and appraisal comparable #3 has a crawl space foundation as reported in its property record card that was not refuted by the appellant. Furthermore, the appraiser did not provide any explanation or support for the adjustments applied to the comparables. For these reasons, the Board does not find the appraiser's conclusion of value to be a reliable indicator value. However, the Board will analyze at the raw sales data.

The Board gives less weight to appraisal comparable #2 as it sold less proximate in time to the January 1, 2021 assessment date than the other sales in the record and is less likely to be reflective of market value. The Board gives less weight to board of review comparable #2 due to its considerably smaller dwelling size when compared to the subject.

The Board finds the best evidence of the subject's market value to be appellant's appraisal comparable sales #1 and #3 along with board of review comparable sales #1, #3 and #4. These comparables sold more proximate in time to the assessment date at issue and are more similar to the subject in dwelling size. These comparables sold from June 2020 to June 2021 for prices ranging from \$20,000 to \$156,000 or from \$9.81 to \$92.97 per square foot of living area, including land. Excluding the low and high sales, the remaining comparable sales have prices from \$55,650 to \$140,000 or from \$35.22 to \$72.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$65,010 or \$31.95 per square foot of living area, land included which is within the range on an overall basis and below the range on a

per square foot basis. Therefore, after considering adjustments to the best comparable sales for differences in size, age and features when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is warranted based on overvaluation.

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: January 16, 2024



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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