



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

APPELLANT: Jason Cintron
DOCKET NO.: 21-06437.001-R-1
PARCEL NO.: 08-02.0-404-017

The parties of record before the Property Tax Appeal Board are Jason Cintron, 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: \$26,949
IMPR.: \$115,389
TOTAL: \$142,338

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 one and one-half story dwelling of brick exterior construction that has 2,498 square feet of living area. The dwelling was constructed in 1991. Features of the home include a basement, central air conditioning, a fireplace and a two-car attached garage. The subject property has 1.07 acre site. The subject property is located in Edwardsville Township, Madison County, Illinois.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal with an estimated market value of \$410,000 as of March 23, 2021. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$136,600.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$181,683. The subject's assessment reflects an estimated market value of

\$529,597 or \$212.01 per square foot of living area, including land, when applying St. Clair County's 2021 three-year average median level of assessment of 33.39%. The board of review disclosed that 2020 was the first year of the General Assessment Cycle and an equalization factor of 1.0415 was applied for the 2021 tax year. After reviewing the appellant's evidence, the board of review offered to reduce the subject's assessment to an assessment of \$174,443.

The appellant was notified of this suggested assessment and given thirty (30) days to respond if the offer was not acceptable. The appellant responded to the Property Tax Appeal Board by the established deadline rejecting the proposed assessment.

The appellant also submitted a favorable 2020 decision from the Property Tax Appeal reducing the subject's assessment to \$136,666. The appellant requested the 2020 assessment to be carried forward to the 2021 tax year pursuant to Section 16-185 of the Property Tax Code, subject to equalization. The appellant also noted the subject is an owner-occupied dwelling and the 2020 and 2021 tax years are in the same general assessment period.

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 Property Tax Appeal Board finds the subject property was the matter of an appeal before the Board for the 2020 tax year under Docket Number 20-07186.001-R-1. In the appeal, the Property Tax Appeal Board rendered a decision reducing the subject's assessment to \$136,666 based on an agreement of the parties. The Board finds Section 16-185 of the Property Tax Code controls in this matter.

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

The Board finds this record disclosed the subject property is an owner-occupied residence and the 2020 and 2021 tax years are in the same general assessment period. An equalization factor of 1.0415 was applied in St. Clair Township for the 2020 tax year. Furthermore, the 2020 decision of the Property Tax Appeal Board was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Applying section 16-185 of

the Property Tax Code (35 ILCS 200/16-185) to the Board's prior 2020 decision, results in an assessment of \$142,338 ($\$136,666 \times 1.0415 = \$142,338$). The subject's current assessment is \$181,683. Considering the statutory provisions of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds a reduction in the subject's assessment is warranted and required by law.

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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