



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

APPELLANT: Joyce Atkins-Bennett
DOCKET NO.: 21-06472.001-R-1
PARCEL NO.: 03-34.0-116-004

The parties of record before the Property Tax Appeal Board are Joyce Atkins-Bennett, 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: \$7,472
IMPR.: \$31,034
TOTAL: \$38,506

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a notice of equalization issued by 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 brick exterior construction with 1,283 square feet of living area. The dwelling was constructed in 1973 and has a reported effective age of 1995.¹ Features of the home include a crawl space foundation, central air conditioning, and a 2-car garage. The property has an approximately 0.20 acre site and is located in Fairview Heights, Caseyville Township, St. Clair County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on November 12, 2021 for a price of \$115,569. The appellant completed Section IV – Recent Sale Data of the appeal petition disclosing the property was sold through a realtor and was advertised for sale. The appellant further disclosed the sale was not between related parties, was not due to foreclosure, and was

¹ Additional details regarding the subject not reported by the appellant are found in the subject's property record card presented by the board of review.

not by contract for deed. In support of the transaction the appellant submitted a copy of the purchase contract indicating a sale price of \$115,569 and a listing sheet reporting the property was listed for four days, was sold "as is", and was an REO sale.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$37,788 or \$88.37 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,506. The subject's assessment reflects a market value of \$115,322 or \$89.88 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. The board of review indicated in its "Board of Review Notes on Appeal" that the appellant did not file a complaint with the board of review, but filed this appeal directly to the Board following receipt of a notice of an equalization factor of 1.019 for Caseyville Township which increased the subject's total assessment.

In support of its contention of the correct assessment the board of review submitted a copy of a Real Estate Transfer Declaration for the November 2021 sale of the subject which disclosed the property sold for \$115,569, the property was advertised for sale, the sale was not between related parties, and the sale was a Bank REO sale. Based on this evidence the board of review requested the subject's assessment be sustained.

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.

As an initial matter, the record indicates that the appellant did not file a complaint with the board of review but appealed the subject's total assessment directly to the Board based on a 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 Bd., 302 Ill. App. 3d 745, 753, 706 N.E. 2d 76, 82, 235 Ill. Dec. 816, 822 (4th Dist. 1999). Thus, any reduction would be limited to the increase in the assessment caused by the application of the equalization factor.

The Board finds the only evidence of market value to be the purchase of the subject property in November, 2021 for a price of \$115,569. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a realtor, the property had been advertised on the open market and it had been on the market for four days. In further support of the transaction the appellant submitted a copy of the sales contract and the board of review submitted a copy of the Real Estate Transfer Declaration for the sale.

The Board finds the board of review has not demonstrated that November 2021 sale of the subject was not an arm's length sale. "Illinois law requires that all real property be valued at its fair cash value, estimated at the price it would bring at a fair voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is likewise ready, willing, and able to buy, but is not forced to do so. Bd. of Educ. v. Ill. Prop. Tax Appeal Bd., 2011 IL App (2d) 100068, P36, 961 N.E.2d 794, 801, 356 Ill. Dec. 405, 412 (citing Chrysler Corp. v. State Property Tax Appeal Bd., 69 Ill. App. 3d 207, 211, 387 N.E.2d 351, 355, 25 Ill. Dec. 695, 699 (2d Dist. 1979)). The mere fact that the subject property was sold by a lender as a Bank REO sale, without further evidence of the circumstances of this sale, does not demonstrate the sale was not an arm's length transaction. Accordingly, in the absence of other evidence, the Board finds the November 2021 sale of the subject property to be the best and only evidence of the subject's market value as of the assessment date.

The Board finds the purchase price is above the market value reflected by the assessment. Based on this limited record, 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

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