



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

APPELLANT: Elizabeth Dahlmann
DOCKET NO.: 21-06491.001-R-1
PARCEL NO.: 07-02.0-404-036

The parties of record before the Property Tax Appeal Board are Elizabeth Dahlmann, 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: \$19,144
IMPR.: \$99,631
TOTAL: \$118,775

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 4-story dwelling of brick, stone, and wood exterior construction with 4,249 square feet of living area. The dwelling was constructed in 1985 and is approximately 36 years old. Features of the home include a full unfinished basement, central air conditioning, four fireplaces, and a 2-car garage. The property has a 35,420 square foot site and is located in Belleville, Stookey 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 \$290,000 as of November 1, 2021. The appraisal was prepared by Jared Rueter, a real estate trainee appraiser, and Brian Forsyth, a certified residential real estate appraiser, for The Bank of Belleville in connection with a purchase transaction.

Under the sales comparison approach, the appraisers selected five comparable sales located within 0.70 of a mile from the subject. The parcels range in size from 15,000 to 50,094 square feet of land area and are improved with 1-story or 2-story homes ranging in size from 3,450 to 4,344 square feet of living area. The dwellings range in age from 27 to 88 years old. Each home has a basement, four of which have finished area, central air conditioning, one or two fireplaces, and a 2-car or a 3-car garage. The comparables sold from October 2020 to August 2021 for prices ranging from \$299,900 to \$415,000 or from \$82.64 to \$95.53 per square foot of living area, including land. The appraisers made adjustments to the comparables for differences from the subject, such as site size, view, condition, room count, dwelling size, basement finish, garage size, fireplace count, and other improvements, to arrive at adjusted sale prices ranging from \$259,276 to \$306,810. Based on the foregoing, the appraisers opined a market value for the subject of \$290,000 as of November 1, 2021.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$93,000 which would reflect a market value of \$279,028 or \$65.67 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 \$119,285. The subject's assessment reflects a market value of \$357,248 or \$84.08 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 1.0043 for Stookey Township which increased the subject's total assessment from \$118,775 to \$119,285.

Based on this evidence the board of review offered to stipulate to an assessment of \$118,775, which would remove the equalization factor.

The appellant responded that the board of review's offer was not acceptable.

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 only evidence of market value to be the appellant's appraisal of the subject property with a final value conclusion of \$290,000 as of November 1, 2021. The board of review did not submit any evidence in support of its assessment of the subject property. On this record, the Board has examined the evidence submitted by the appellant and finds that a reduction in the assessed valuation of the subject property is warranted.

However, 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 Board, 302 Ill.App.3d 745, 753 (4th Dist. 1999). Based on a review of the evidence contained in the record, the Board finds a reduction in the assessment of the subject property is supported, but such reduction is limited to the increase in the assessment caused by the application of the equalization factor.

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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