



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

APPELLANT: Matthew Fritz
DOCKET NO.: 21-06500.001-R-1
PARCEL NO.: 08-02.0-205-004

The parties of record before the Property Tax Appeal Board are Matthew Fritz, 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: \$40,230
IMPR.: \$196,470
TOTAL: \$236,700

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 after notice of application of a township equalization factor. The Property Tax Appeal Board finds that it has limited jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story dwelling of brick and stone exterior construction with 3,865 square feet of living area that was constructed in 2006. Features of the home include a basement with finished area, central air conditioning, three fireplaces, an inground swimming pool and a 4-car attached garage. The property has an approximately 1.52-acre site and is located in Shiloh, St. Clair Township, St. Clair County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence documenting the recent sale of the subject property together with seven pages from an appraisal of the subject property.

To document the sale the appellant completed Section IV – Recent Sale Data disclosing the subject property was purchased on July 27, 2020 for a price of \$650,000, that the transaction was

not between family members or related corporations, that the subject was sold with help from a Realtor and was advertised in the Multiple Listing Service (MLS). The appellant submitted a copy of the settlement statement which reiterated the sale price and reported commissions were paid to real estate agents. The appellant also submitted a copy of the mortgage document associated with the purchase of the subject property.

In further support of the appellant's overvaluation argument, the appellant submitted seven pages of an appraisal report estimating the subject property had a market value of \$650,000 as of June 19, 2020. The appraisal was prepared by Deborah D. Kattenbraker, a Certified Residential Real Estate Appraiser. The intended use of the appraisal was for a mortgage financing decision associated with the purchase of the subject property. The appraiser developed the sales comparison approach to value selecting three comparable sales. The comparables sold in May and June 2020 for prices ranging from \$622,500 to \$650,000 or from \$160.49 to \$188.64 per square foot of living area, land included. After adjustments, the appraiser arrived at adjusted sale prices for the comparables ranging from \$631,300 to \$670,500 and an opinion of market value for the subject of \$650,000.

Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the purchase price and appraised value of the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$246,524. The subject's assessment reflects a market value of \$738,317 or \$191.03 per square foot of living area, including land, when applying the 2021 three-year median average level of assessment for St. Clair County of 33.39% as determined by the Illinois Department of Revenue.

The board of review offered to remove the 2021 multiplier of 1.0415 from the subject's 2021 assessment, resulting in a total assessment of \$236,700. The appellant was notified of this suggested agreement 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 board of review's proposed assessment, arguing this reduction was essentially a reinstatement of the board of review's total assessment prior to equalization.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value to be the purchase of the subject property in July, 2021 for a price of \$650,000. 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, and had been advertised in the Multiple Listing Service. In further support of

the transaction the appellant submitted a copy of the settlement statement, mortgage document and seven pages of the appraisal ordered by the lending institution. The Board finds the purchase price is below the market value reflected by the subject's assessment.

The Board finds the evidence in this record supports a reduction in the subject's assessment. However, the record indicates the appellant did not file a complaint with the board of review but appealed the subject's assessment directly to the Property Tax Appeal Board after notice of the application of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board may grant is limited. Section 1910.60(a) of the rules of the Property Tax Appeal 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 (35 ILCS 200/16-180) 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 when a taxpayer files an appeal directly to the Property Tax Appeal 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 Property Tax Appeal Board finds a reduction in the assessment of the subject property is supported. However, the reduction is limited to the increase in the assessment caused by the application of the equalization factor. Thus, the Board finds a reduction in the subject's assessed valuation commensurate with the board of review's proposal is correct.

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: March 21, 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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