



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

APPELLANT: Salah Wilson
DOCKET NO.: 21-07041.001-R-1
PARCEL NO.: 02-25.0-307-007

The parties of record before the Property Tax Appeal Board are Salah Wilson, 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: \$1,850
IMPR.: \$17,033
TOTAL: \$18,883

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 parties appeared before the Property Tax Appeal Board on November 6, 2023 for a hearing at the St. Clair County Building in Bellville pursuant to prior written notice dated September 13, 2023. Appearing was appellant Salah Wilson and Andrea Johnson, Chief Deputy for the St. Clair County Board of Review.

The subject property consists of a split-level dwelling of brick exterior construction with 1,586 square feet of above grade living area, constructed in 1960.¹ Features of the home include a lower level with finished area, a partial crawl space, central air conditioning, one fireplace and a

¹ The Board finds the best description of the subject's design, dwelling size and garage size was found in the property record card submitted by the board of review which included a sketch with dimensions.

440 square foot garage. The property has an approximately 10,000 square foot site² and is located in East St. Louis, East St. Louis Township, St. Clair County.

The appellant claims overvaluation as the basis of the appeal. In support of this argument the appellant submitted documentation disclosing the subject property was purchased in September 2021 for a price of \$80,000. The evidence further revealed the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor of 1.0315 issued by the board of review increasing the assessment of the subject property from \$18,938 to \$19,534 reflecting a market value for the subject of \$58,608.

The appellant completed Section IV – Recent Sale Data disclosing the transaction was not between family members or related corporations, that the subject was a for sale by owner transaction that had not been advertised for sale. The appellant submitted a copy of the purchase contract which was dated September 26, 2021 and reiterated the purchase price reported in Section IV of the appeal petition.

The appellant testified her property taxes had gone up substantially in 2021. Based on this evidence, the appellant requested the subject's assessment be reduced to \$18,938 which reflects a market value of \$56,820 or \$11.94 per square foot of living area, land included.

In response to the appellant's claim of substantially higher property taxes, Ms. Johnson asked if the subject property had been purchased from an elderly person, opining there may have been a senior freeze on the subject property which was removed upon sale. Ms. Wilson confirmed this was the case.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$18,883 which reflects a market value of \$56,553 or \$11.91 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. Its Notes on Appeal disclosed an equalization factor of 0.9971 was applied in East St. Louis Township for the 2021 tax year.³

The board of review submitted comments arguing the appellant did not file a board of review complaint at the local level and submitted a copy of the subject's property record card along with exterior photographs of the subject property. Based on this evidence, the board of review requested the subject's assessment be confirmed.

² The Board finds the appellant's appeal petition listed two parcel numbers 02-25.0-307-007 and 02-25.0-307-004, however, the appellant submitted the board of review's final decision for only one of the two parcels, 02-25.0-307-007. Therefore, the Property Tax Appeal Board has no jurisdiction for the remaining parcel 02-25.0-307-004. Site dimensions for both parcels were disclosed in the purchase contract where the Board finds 02-25.0-307-007 measures 100'x100.'

³ Upon questioning by the ALJ as to the equalization factors reported on the board of review final notice its notes on appeal, Ms. Johnson stated the equalization factor shown on the final decision of 1.0315 was found to be incorrect and that the correct equalization factor for the subject's township in 2021 is 0.9971.

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 record indicates that 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 by rule and statute. 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.

Initially, the Board finds the record disclosed that a township equalization factor of 0.9971 was applied reducing the subject's assessment from \$18,938 to \$18,883. Due to the fact that the appeal was filed from the application of an equalization factor which reduced the subject's assessment, the Property Tax Appeal Board has no authority to grant a reduction to the assessment or to increase the assessment. Notwithstanding the Property Tax Appeal Board's limited jurisdiction, the Board finds the purchase price of the subject property is above the market value reflected by the assessment indicating the property is not overvalued for assessment purposes. Based on this record the Board finds a change in the subject's assessment is not warranted.

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:

December 19, 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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