



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

APPELLANT: David Sbarbaro
DOCKET NO.: 21-07046.001-R-1
PARCEL NO.: 03-29.0-301-050

The parties of record before the Property Tax Appeal Board are David Sbarbaro, 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: \$2,898
IMPR.: \$23,435
TOTAL: \$26,333

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-story dwelling of brick exterior construction with 1,140 square feet of living area. The dwelling was constructed in 1946. Features of the home include an unfinished basement, central air conditioning and a carport. The property is located in Fairview Heights, Caseyville Township, St. Clair County.¹

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located from 1.0 mile to 3.0 miles from the subject. The comparables have sites that are improved with one-story dwellings of frame exterior construction ranging in size from 1,008 to 1,208 square feet of living area.² The dwellings were built from 1939 to 1956. Two comparables have an unfinished basement and one comparable has a crawl space foundation. Each dwelling has central air conditioning and a

¹ The appellant's submission lacked information on the subject's site size.

² The appellant's grid analysis lacked any information on the comparable site sizes.

garage ranging in size from 288 to 512 square feet of building area. The properties sold from May 2020 to May 2021 for prices ranging from \$40,000 to \$59,000 or from \$33.11 to \$58.53 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$26,333 which reflects a market value of \$79,007 or \$69.30 per square foot of living area, land included, 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 \$29,911 after equalization. The subject's assessment reflects a market value of \$89,581 or \$78.58 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 stated in its Notes on Appeal that the appellant was a "no show" for a scheduled hearing before the St. Clair County Board of Review and therefore would not stipulate to a reduced assessment for the subject property. The board of review submitted no market value evidence in support of the subject's assessment. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant submitted handwritten comments claiming older homes in the subject's area sell for less than their appraised value and that most older homes have hidden or other underlying damage and that the board of review "dont [sic] do much when evidence is shown to them at the (Board) Appeal Time."

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 three comparable sales submitted by the appellant. Although the Board finds it troublesome that the appellant's comparables are located somewhat distant from the subject property, the Board further finds these comparables to be the only evidence of market value contained in the record as the board of review failed to submit any comparable sales in support of the subject's assessment. The only comparables in the record sold from May 2020 to May 2021 for prices ranging from \$33.11 to \$58.53 per square foot of living area, land included. The subject's assessment reflects a market value of \$89,581 or \$78.58 per square foot of living area, land included which is greater than the only comparables in the record on a per square foot basis. Based on this limited record, the Board finds a reduction in the subject's total assessment commensurate with the appellant's request is 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: July 18, 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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