



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

APPELLANT: John Ross
DOCKET NO.: 22-03122.001-R-1
PARCEL NO.: 10-30.0-123-008

The parties of record before the Property Tax Appeal Board are John Ross, 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: \$27,973
IMPR.: \$102,194
TOTAL: \$130,167

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 2022 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 2-story dwelling of frame and masonry exterior construction with 3,356 square feet of living area.¹ The dwelling was constructed in 2010 and is approximately 13 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 540 3-car square foot garage. The property has a 14,521 square foot site² and is located in Mascoutah, Mascoutah 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 a market value for the subject of \$356,300 as of

¹ The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the appellant's appraisal which contains a detailed sketch with measurements of the subject home.

² The appellant reported varying sizes for the subject's site. The Board finds the best evidence of site size is found in the appellant's appraisal, which includes a plat map and measurements of the subject site.

October 15, 2022. The appraisal was prepared by Gayle Schuessler, a certified residential real estate appraiser, for a refinance transaction.

Under the sales comparison approach, the appraiser selected three comparable sales located within 0.07 of a mile from the subject. The parcels range in size from 11,050 to 13,000 square feet of land area and are improved with 2-story homes ranging in size from 2,831 to 3,102 square feet of living area. The dwellings range in age from 12 to 14 years old. Each home has a basement with finished area, central air conditioning, a fireplace, and a 3-car garage. The comparables sold from August 2017 to May 2021 for prices ranging from \$294,900 to \$374,900 or from \$107.99 to \$114.80 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject to arrive at adjusted sale prices ranging from \$325,000 to \$374,900. Based on this analysis, the appraiser estimated a value of \$348,300 for the subject under the sales comparison approach.

Under the cost approach, the appraiser estimated a land value of \$35,000 based on land sales in the subject's area. The appraiser then calculated a replacement cost new of \$321,628. The appraiser added the land value to the replacement cost new, subtracted depreciation of \$6,152, and added the value of site improvements of \$1,500 to arrive at an indicated value of \$356,300 for the subject under the cost approach.

The appraiser noted the cost approach was developed only to support the sales comparison approach. However, the appraiser gave the most weight to the cost approach in concluding a market value of \$356,300 for the subject as of October 15, 2022.

The appellant also submitted the three appraisal sales as comparable sales and presented the features, amenities, and sales data for these comparables in a grid analysis.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$130,140, which would reflect a market value of \$390,459 or \$116.35 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 \$134,397. The subject's assessment reflects a market value of \$403,231 or \$120.15 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.³

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 1.0325 for Mascoutah Township which increased the subject's total assessment from \$130,167 to \$134,397.

³ Section 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code § 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2022.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. However, the board of review did not submit site sizes for these comparables, which the Board finds to be necessary to conduct a comparative analysis with the subject, and thus, the Board shall not further consider these comparables. 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 met this burden of proof and a reduction in the subject's assessment is 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 notices 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 appellant's appraisal and the comparable sales presented by the appellant, which are common to the appraisal. The Board finds the appraiser made appropriate adjustments to the comparables for differences from the subject. The subject's assessment reflects a market value of \$403,231 or \$120.15 per square foot

of living area, including land, which is above the appraised value. Based on this record, the Board finds a reduction in the subject's assessment 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:

February 20, 2024



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

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