



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

APPELLANT: Mark Doiron
DOCKET NO.: 22-03140.001-R-1
PARCEL NO.: 12-10.0-105-012

The parties of record before the Property Tax Appeal Board are Mark Doiron, 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: \$7,108
IMPR.: \$53,518
TOTAL: \$60,626

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 1-story dwelling of masonry and aluminum siding exterior construction with 1,618 square feet of living area. The dwelling was constructed in 1974, is approximately 48 years old, and has an effective age of 1995. Features of the home include a basement, central air conditioning, a fireplace, and a 440 square foot garage. The property has an 8,712 square foot site and is located in Millstadt, Millstadt Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within 0.6 of a mile from the subject. The parcels range in size from 6,099 to 12,633 square feet of land area and are improved with 1-story homes of frame, masonry, or frame and masonry exterior construction ranging in size from 1,126 to 2,100 square feet of living area. The dwellings were built from 1929 to 1966, range in age from 30 to 67 years old, and have effective ages of 1985 or 1995.¹

¹ Additional details regarding the comparables are found in their property record cards presented by the appellant.

One home has a basement with finished area. Each home has central air conditioning, three homes each have a garage ranging in size from 338 to 492 square feet of building area, and one home has a 546 square foot carport. Two homes each have a fireplace. The comparables sold from March to September 2022 for prices ranging from \$106,755 to \$199,000 or from \$94.81 to \$138.52 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,567. The subject's assessment reflects a market value of \$196,721 or \$121.58 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.²

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 1.0815 for Millstadt Township which increased the subject's total assessment from \$60,626 to \$65,567.

In support of its contention of the correct assessment the board of review submitted information on eight comparable sales located within the same assessment neighborhood code as the subject. Comparable #1 is the same property as the appellant's comparable #2. The parcels range in size from 0.14 to 0.71 of an acre, or from 6,098 to 30,928 square feet,³ of land area and are improved with 1-story or 1.5-story homes of frame, masonry, or frame and masonry exterior construction ranging in size from 971 to 3,816 square feet of living area. The dwellings were built from 1926 to 2004 and have effective ages ranging from 1985 to 2015. Seven homes have a basement, one of which has finished area, and one home has a crawl space foundation. Each home has central air conditioning and a garage ranging in size from 462 to 1,080 square feet of building area. Three homes each have a fireplace. Comparable #1 has finished attic area and comparable #6 has an 1,848 square foot pole building. The comparables sold from August 2021 to July 2023 for prices ranging from \$169,000 to \$425,000 or from \$111.37 to \$266.23 per square foot of living area, including land. Based on this evidence, the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellant argued there have been no significant changes to the subject, except for deck replacement in 2012 and installation of an above ground pool. The appellant contended the board of review's comparables differ from the subject in dwelling size and/or features and that the board of review's comparable #3 was remodeled in 2020 or 2021.

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

² 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.

³ Additional details regarding the comparables are found in the appellant's rebuttal evidence.

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 record contains a total of eleven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #4, due to substantial differences from the subject in dwelling size and effective age. The Board also gave less weight to the board of review's comparables #4 through #8, due to substantial differences from the subject in dwelling size, design, lot size, and/or pole building amenity. The Board gave less weight to the board of review's comparable #3, which sold more than twelve months after the January 1, 2022 assessment date.

The Board finds the best evidence of market value to be the appellant's comparable #2/board of review's comparable #1, the appellant's comparable #3, and the board of review's comparable #2, which sold more proximate in time to the assessment date and are more similar to the subject in 1-story design, dwelling size, and lot size, but have varying degrees of similarity to the subject in age/effective age and features. These three most similar comparables sold for prices ranging from \$169,000 to \$189,900 or from \$114.88 to \$138.52 per square foot of living area, including

land. The subject's assessment reflects a market value of \$196,721 or \$121.58 per square foot of living area, including land, which is above the range established by the best comparable sales in terms of total market value and within the range on a price per square foot basis and appears to be excessive when compared to the most similar comparable, the appellant's comparable #3, which has finished basement area unlike the subject and a slightly larger lot size than the subject. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is justified, 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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