



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

APPELLANT: Matthew Sebenoler
DOCKET NO.: 22-03141.001-R-1
PARCEL NO.: 04-17.0-104-004

The parties of record before the Property Tax Appeal Board are Matthew Sebenoler, 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: \$28,072
IMPR.: \$223,807
TOTAL: \$251,879

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 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 two-story dwelling of brick and siding exterior construction with 6,460 square feet of living area. The dwelling was constructed in 2003 and is approximately 19 years old. Features of the home include a basement with finished area, central air conditioning, three fireplaces and a 756 square foot garage. The property has an approximately 25,264 square foot site and is located in O'Fallon, O'Fallon Township, St. Clair County.

The appellant submitted evidence before the Property Tax Appeal Board claiming both overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of these arguments the appellant submitted a grid analysis of five comparables properties that are located from .5 of a mile to 3 miles from the subject property. The appellant indicated that comparable #2 has a private lake. The comparables have sites that range in size from 21,344 to 148,975 square feet of land area. The comparables are improved

with one-story or two-story dwellings of brick or brick and siding exterior construction ranging in size from 4,012 to 4,718 square feet of living area. The dwellings are 15 to 21 years old. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 705 to 947 square feet of building area. The comparables sold from March 2022 to March 2023 for prices ranging from \$519,900 to \$675,000 or from \$118.78 to \$143.07 per square foot of living area, including land. The comparables have improvement assessments that range from \$101,585 to \$167,825 or from \$24.31 to \$41.38 per square foot of living area.

The appellant revealed the subject was purchased on September 29, 2021 for a price of \$760,000 or \$117.65 per square foot of living area, including land. The appellant contends the sale occurred at the top of the real estate market in 2021. The appellant argued that the increase in the assessment from the prior year seems very high, since the taxes were \$11,455 and this current assessment will increase the taxes north of \$19,000, which is a 60% increase.

The appellant also submitted two separate letters from the St. Clair County Board of Review with respect to the appellant's application for the Disabled Veterans' Standard Homestead Exemption.¹ According to the information in the documents, the application for the exemption was denied due to the "assessed value of the property is over the \$250,000 cap set by the state."

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$241,879 which reflects a market value of \$725,710 or \$112.34 per square foot of living area, including land when using the statutory level of assessment of 33.33%. The appellant requested a reduction in the subject's improvement assessment to \$213,807 or \$33.10 per square foot of living area.

The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor of 0.9968 issued by the board of review which decreased the subject's total assessment from \$252,687 to \$251,879. The notice states that the equalized assessment reflects an improvement assessment of \$223,807.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property. Thus, the St. Clair County Board of Review was found to be in default on February 8, 2024, pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.69(a))

Conclusion of Law

The appellant contends in part that 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).

¹ Section 15-169(f) of the Property Tax Code (35 ILCS 200/15-169) states in part that "For the purposes of this Section: "Qualified residence" means real property, . . . with an equalized assessed value of less than \$250,000 that is the primary residence of a veteran with a disability."

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 taxpayer also contends assessment inequity with respect to the improvement as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

The board of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)).

As an initial matter, the Board finds the best evidence of market value to be sale of the subject property in September 2021 for a price of \$760,000. The Illinois Supreme Court has defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d. 428, (1970). A contemporaneous sale of two parties dealing at arm's-length is not only relevant to the question of fair cash value but is practically conclusive on the issue of whether an assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). The Board has given less weight to the comparables submitted by the appellant due to their considerably smaller dwelling sizes, dissimilar site sizes and distant locations when compared to the subject.

With respect to the appellant's inequity argument, the supreme court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21. Furthermore, the Board finds the comparables submitted by the appellant sold for prices ranging from \$519,900 to \$675,000 and have improvement assessments ranging from \$101,585 to \$167,825. The subject property sold within five months of the assessment date at issue for \$760,000 and has an improvement assessment of \$223,807. The subject's higher improvement assessment appears to be well supported given its higher sale price.

Notwithstanding the valuation evidence, the record disclosed 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 based on notice of an equalization factor of 0.9968 issued by the board of review reducing the assessment of the subject from \$252,687 to \$251,879. 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). Neither the Board's rule nor the Property Tax Code provide that the Property Tax Appeal Board may further reduce an assessment where a "negative" equalization factor has been applied by the board of review lowering the pre-equalized assessment.

Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds the township equalization factor applied by the board of review reduced the assessment rather than causing the assessment to increase. On the basis of these facts, the Board finds it has no legal authority to further reduce the assessment of the subject property beyond the 2022 equalized assessment as established by the board of review.

The appellant's also provided documentation regarding the denial of the subject's Disabled Veterans' Standard Homestead Exemption (200 ILCS 200/15-169).

Section 1910.10(f) of the rules of the Property Tax Appeal Board provides:

The Property Tax Appeal Board is **without jurisdiction** to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86Ill.Admin.Code §1910.10(f)).

As a result, the Board finds this aspect of the appellant's argument is given no weight. In conclusion, the Board finds a reduction in the subject's assessment is not appropriate based on the Board's limited jurisdiction.

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: June 18, 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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