



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

APPELLANT: Ronald Hampton III
DOCKET NO.: 22-03253.001-R-1
PARCEL NO.: 18-33.0-210-012

The parties of record before the Property Tax Appeal Board are Ronald Hampton III, 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: \$2,651
IMPR.: \$37,084
TOTAL: \$39,735

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 1.5-story dwelling of brick exterior construction with 2,035 square feet of living area.¹ The dwelling was constructed in 1950 and is approximately 70 years old. Features of the home include a basement, central air conditioning, two fireplaces, and a 2-car carport. The property has an 8,712 square foot site and is located in New Athens, New Athens 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 the subject property had a market value of \$45,000 as of October 22, 2020. The appraisal was prepared by Ryan D. Andres, Certified Residential Real Estate Appraiser. The property rights appraised were fee simple and the purpose of the appraisal was to estimate the market value of the subject property for the owner.

¹ The parties differ as to the subject's dwelling size. The Board finds the appraisal, which contains a detailed property sketch and area calculations, to be the best evidence of dwelling size in the record.

In estimating the market value, the appraiser developed the cost and sales comparison approaches to value. Under the cost approach, the appraiser estimated the subject property had a site value of \$5,000. The appraiser estimated the building improvements had a replacement cost new of \$168,463. Using an economic life of 60 years and a remaining economic life of 30 years, the appraiser calculated physical depreciation to be \$84,232. The appraiser also applied \$16,846 of functional depreciation and \$16,846 of external depreciation without further explanation. Adding the land value, and the depreciated improvement value, the appraiser arrived at an estimated value under the cost approach of \$55,539.

Under the sales comparison approach to value the appraiser utilized three comparable sales located within .46 of a mile of the subject. The comparables have parcels ranging in size from 4,792 to 13,068 square feet of land area and are improved with 1-story or 2-story dwellings ranging in size from 1,580 to 2,038 square feet of living area. The dwellings are 57 to 127 years old. Two comparables have basements. Two comparables have central air conditioning, one comparable has a fireplace, and each comparable has a 1-car or a 2-car garage. The properties sold in February 2019 or June 2020 for prices ranging from \$20,000 to \$55,650 or from \$9.81 to \$35.22 per square foot of living area, including land. The appraiser applied adjustments to the comparables for differences from the subject in site size, age, condition, room count, gross living area, basement, and other features to arrive at adjusted prices ranging from \$32,300 to \$56,475. Based on the adjusted sale prices, the appraiser estimated the subject had a market value of \$45,000 under the sales comparison approach to value.

In reconciliation, the appraiser considered the sales comparison approach the best approach for this assignment and property, with comparable #1 given the most weight.

Based on this evidence, the appellant requested a reduced assessment of \$15,000, for an estimated market value of \$45,005 or \$22.12 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 \$39,735. The subject's assessment reflects a market value of \$119,217 or \$58.58 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the same subdivision as the subject. Comparable #3 is the same property as appraisal comparable #1 with the board of review reporting a subsequent sale of the property. The comparables consist of 1-story, 1.5-story, or 2-story dwellings of frame or brick exterior construction ranging in size from 1,095 to 2,144 square feet of living area. The dwellings were built from 1918 to 1963. Each dwelling has central air conditioning, an

² Procedural rule Sec. 1910.50(c)(1) 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). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2022.

unfinished basement, and a garage ranging in size from 288 to 672 square feet of building area. Comparable #1 has a fireplace. The parcels range in size from 7,309 to 10,454 square feet of land area. The comparables sold in May or June 2021 for prices ranging from \$75,000 to \$156,000 or from \$65.30 to \$92.97 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 appellant submitted an appraisal and the board of review submitted four comparable sales to support their respective positions before the Property Tax Appeal Board.

The Board gives little weight to the appraisal submitted by the appellant, which has an effective date of October 22, 2020, less proximate to the January 1, 2022 assessment date at issue in this appeal, and which relies on sales occurring in 2019 and 2020. The Board gives reduced weight to board of review comparable #2, which differs significantly from the subject in dwelling size.

The Board finds the best evidence of market value to be the board of review comparable sales #1, #3, and #4, which sold proximate to the assessment date at issue and have varying degrees of similarity to the subject. These best comparables sold in May and June 2021 for prices ranging from \$112,000 to \$156,000 or from \$65.30 to \$92.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$119,217 or \$58.58 per square foot of living area, including land, which is within the range established by the best comparable sales in the record overall and below the best comparables on a per-square-foot basis. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified.

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: March 26, 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

AGENCY

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