



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

APPELLANT: Ryan Fischer
DOCKET NO.: 22-03263.001-R-1
PARCEL NO.: 10-30.0-210-014

The parties of record before the Property Tax Appeal Board are Ryan Fischer, 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: \$6,428
IMPR.: \$88,062
TOTAL: \$94,490

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 brick and frame exterior construction with 1,766 square feet of living area. The dwelling was constructed in 2015. Features of the home include a basement, central air conditioning, a fireplace, and a 2-car garage with 400 square feet of building area. The property has an approximately 6,812 square foot site and is located in Mascoutah, Mascoutah Township, St. Clair County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on July 22, 2022¹ for a price of \$339,000. The appellant completed Section IV – Recent Sale Data of the appeal petition disclosing the sale was not between related parties, the property sold by owner, the property was not advertised for sale, and the sale was not due to foreclosure or by contract for deed. In

¹ Although the appellant disclosed the sale occurred in July 2023, other evidence in the record presented by both parties indicates the sale occurred in July 2022.

support of the sale, the appellant presented a copy of a purchase contract for \$339,000. The appellant also presented listing history information for the subject, indicating the subject sold in August 2021 for a price of \$308,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$91,516.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$94,490. The subject's assessment reflects a market value of \$283,498 or \$160.53 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 notices of an equalization factor of 1.0325 for Mascoutah Township which increased the subject's total assessment from \$91,516 to \$94,490.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales; however, the board of review did not disclose site sizes and other salient details regarding these properties in order to conduct a meaningful comparative analysis of these properties with the subject. Thus, the Board shall not further consider these comparables. 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 Board finds the only evidence of market value to be the purchase of the subject property in July 2022 for a price of \$339,000. However, the appellant provided evidence demonstrating the sale did not have the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the property was sold by owner and had not been advertised for sale on the open market. Nonetheless, the Board finds the subject's assessment reflects a market value of \$283,498 or \$160.53 per square foot of living area, land included, which is less than the July 2022 sale price of \$339,000. Based on this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject is overvalued for assessment purposes and a reduction in the subject's assessment is not justified.

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

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Ryan Fischer
1100 Lear Lane
Mascoutah, IL 62258

COUNTY

St. Clair County Board of Review
St. Clair County Building
10 Public Square
Belleville, IL 62220