



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

APPELLANT: Elizabeth Dahlmann
DOCKET NO.: 22-04172.001-R-1
PARCEL NO.: 07-02.0-404-036

The parties of record before the Property Tax Appeal Board are Elizabeth Dahlmann, 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: \$20,620
IMPR.: \$107,313
TOTAL: \$127,933

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 4-story dwelling of brick, stone, and wood exterior construction with 4,249 square feet of living area. The dwelling was constructed in 1985 and is approximately 36 years old. Features of the home include a full unfinished basement, central air conditioning, four fireplaces, and a 2-car garage. The property has a 35,420 square foot site and is located in Belleville, Stookey Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal filed on June 15, 2023. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$290,000 as of November 1, 2021. The appraisal was prepared by Jared Rueter, a real estate trainee appraiser, and Brian Forsyth, a certified residential real estate appraiser, for The Bank of Belleville in connection with a purchase transaction.

As part of the appeal, the appellant also disclosed that the subject property is an owner-occupied residence. The Board further takes judicial notice that this property was the subject matter of an appeal before the Board the prior year under Docket Number 21-06491, in which the Board issued a decision lowering the assessment of the subject property to \$118,775 based on the evidence submitted by the parties.

Based on this evidence, the appellant requested a reduced total assessment of \$96,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$127,933. The subject's assessment reflects a market value of \$383,492 or \$90.25 per square foot of living area, land included, when using the 2022 three year average median level of assessment for St. Clair County of 33.36% as determined by the Illinois Department of Revenue.

Also, as part of the "Board of Review Notes on Appeal," the board of review reported that 2021 was the first year of the general assessment cycle for the subject property and that for tax year 2022 an equalization factor of 1.0771 was applied to non-farm properties in Stookey Township.

In support of its contention of the correct assessment the board of review submitted its notes on appeal, a copy of the subject's property record card, property record cards and Real Estate Transfer Declaration for the appraisal sales, and property record cards and information on three comparables sales, with a postmark date of November 29, 2023. With respect to the appraisal sales, the board of review noted that the three of these sales are located in a different neighborhood than the subject and/or differ from the subject in exterior construction, age, quality of construction, and/or attic finish. The board of review noted the subject's 2021 tax year assessment was carried over to the 2022 tax year.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the appraisal is the best evidence of the subject's market value in the record. The appellant analyzed the features of both parties' comparables and their assessments compared to their sale prices.

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).

As an initial matter, the Board finds Standing Order No. 2 issued by the Board is applicable to all matters filed after February 28, 2023, and orders all parties, including appellants, intervenors, and the boards of review to use the Board's prescribed forms in accordance with Section 1910.80 of the Board's procedural rules (86 Ill. Admin. Code § 1910.80), whether a party is filing by paper or through the e-filing portal. Any party not complying with the Board's rules will be subject to sanctions. The sanction is to give any evidence not submitted on the proper form zero

weight. The Board finds the board of review comparables were not presented on the Board's prescribed forms as required by Section 1910.80. Pursuant to the Board's strict application of Section 1910.80, as articulated in Standing Order No. 2, this information on the three comparable properties submitted by the board of review is given no weight.

The Board further finds, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is not warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Board for the 2021 tax year under Docket No. 21-06491 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$118,775. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2021 and 2022 tax years are within the same general assessment period and an equalization factor of 1.0771 was applied in Stookey Township in 2022. Furthermore, the decision of the Board for the 2021 tax year has not been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in a total assessment of \$127,933, which is equal to the 2022 total assessment of the subject property of \$127,933.

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:

April 16, 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

Elizabeth Dahlmann
18 Red Fox Road
Belleville, IL 62223

COUNTY

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