



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

APPELLANT: Marc R. & Sanjuanita Boivin
DOCKET NO.: 23-04043.001-R-1
PARCEL NO.: 14-04.0-300-007

The parties of record before the Property Tax Appeal Board are Marc R. & Sanjuanita Boivin, the appellants, by attorney Kara LeChien, of The Law Offices of LeChien & Waltrip, P.C. in Belleville; 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: \$33,916
IMPR.: \$124,385
TOTAL: \$158,301

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2023 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 brick and stucco exterior construction with 4,424 square feet of living area.¹ The dwelling was constructed in 1999. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 3-car garage with 1,110 square feet of building area. The property has a 150,108 square foot, or an approximately 3.45 acre, site and is located in Belleville, Freeburg Township, St. Clair County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted an appraisal estimating the subject property had a market value of \$445,000

¹ The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the appellants' appraisal which contains a more detailed sketch with measurements of the subject home than the subject's property record card presented by the board of review.

as of February 22, 2023. The appraisal was prepared by Kristine Marquard, a certified residential real estate appraiser for ad valorem tax purposes.

Under the sales comparison approach, the appraiser selected three comparable sales located from 3.89 to 9.88 miles from the subject that range in size from 2,582 to 4,424 square feet of living area. The comparables have varying degrees of similarity to the subject in design, age, site size, and features and sold from May 2022 to January 2023 for prices ranging from \$440,000 to \$587,500 or from \$132.80 to \$180.09 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$437,420 to \$447,949. Based on this analysis, the appraiser concluded a value of \$445,000 as of February 22, 2023.

The appellants also submitted a copy of a final administrative decision of the Board for the prior tax year filed as Docket No. 22-03195.001-R-1, in which the Board issued a decision lowering the subject's assessment to \$148,333 by agreement of the parties. The appellants indicated in the appeal petition that the subject is an owner-occupied residence. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$158,301. The subject's assessment reflects a market value of \$474,950 or \$107.36 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.² The board of review disclosed 2020 was the first year of the general assessment cycle in Freeburg Township and an equalization factor of 1.0672 was applied to all non-farm properties in the township in 2023.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within the same neighborhood as the subject that range in size from 2,100 to 5,555 square feet of living area. The comparables have varying degrees of similarity to the subject in design, age, site size, and features and sold from April 2022 to June 2023 for prices ranging from \$284,900 to \$760,000 or from \$97.30 to \$147.62 per square foot of living area, land included. The board of review submitted a brief contending that the appraisal sales are located more distant from the subject and in a different township than the subject. The board of review noted the subject's 2023 tax year assessment is based on a rollover of the 2022 tax year final administrative decision of the Board. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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. Adm. Code §1910.63(e). Proof of market

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. Adm. 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 2023.

value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Adm.Code §1910.65(c).

The Board finds, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) no reduction in the subject's assessment is 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 Property Tax Appeal Board for the 2022 tax year under Docket No. 22-03195.001-R-1 in which a decision was issued based upon the agreement of the parties reducing the subject's assessment to \$148,333. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2020 to 2023 tax years are within the same general assessment period and an equalization factor of 1.0672 was applied in Freeburg Township in 2023. Furthermore, the decision of the Property Tax Appeal Board for the 2022 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 reduced total assessment of \$158,301, which is equal to the 2023 assessment of the subject property.

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: _____

November 19, 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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