



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

APPELLANT: Raymond & Morgan Mueller
DOCKET NO.: 23-04067.001-R-1
PARCEL NO.: 13-02.0-200-051

The parties of record before the Property Tax Appeal Board are Raymond & Morgan Mueller, the appellants; 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 **A Reduction** 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: \$12,671
IMPR.: \$25,325
TOTAL: \$37,996

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 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 1.5-story dwelling of brick exterior construction with 3,052 square feet of living area.¹ The dwelling was constructed in 1860. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 704 square foot garage. The property has a 116,305 square foot, or approximately 2.67 acre, site and is located in Belleville, Smithton Township, St. Clair County.

The appellants contend overvaluation as the basis of the appeal. The appellants indicated in the appeal petition that the subject is an owner-occupied residence. The appellants submitted a final decision of the board of review indicating a total equalized assessment for the subject of \$117,997, with a total assessment of \$108,294 prior to equalization.

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 copy of its property record card submitted by the board of review.

In support of the overvaluation argument, the appellants submitted an appraisal estimating the subject property had a market value of \$114,000 as of January 1, 2023. The appraisal was prepared by Mark Bushnell, a certified residential real estate appraiser, for ad valorem tax purposes. The appraiser disclosed the subject was last purchased at auction in June 2019 for a price of \$135,000 and the subject is in fair to poor condition.

Under the sales comparison approach, the appraiser selected five comparable sales² located in Belleville, Lenzburg, or Lebanon that range in size from 1,272 to 2,375 square feet of living area. The comparables have varying degrees of similarity to the subject in age, site size, and features and sold from June 2020 to May 2023 for prices ranging from \$85,000 to \$130,000 or from \$35.79 to \$86.09 per square foot of living area, including land. The appraiser made adjustments to the comparables for date of sale and for differences from the subject to arrive at adjusted prices ranging from \$96,384 to \$126,316. Based on this analysis, the appraiser concluded a value of \$114,000 as of January 1, 2023.

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 an assessment for the subject of \$108,294 prior to equalization. The subject's equalized assessment of \$117,997 reflects a market value of \$354,026 or \$116.00 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.³ The board of review disclosed 2021 was the first year of the general assessment cycle for Smithton Township and an equalization factor of 1.0896 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 four comparable sales located from 0.2 of a mile to 2.7 miles from the subject that range in size from 1,422 to 3,347 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 March to November 2021 for prices ranging from \$155,000 to \$650,000 or from \$35.92 to \$194.20 per square foot of living area, including land. The board of review submitted a brief contending the appraisal sales differ from the subject in location, dwelling size, age, and/or foundation type. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants submitted a brief contending that 0.87 of an acre of the subject's site is subject to a roadway easement and that the subject's improvements are at the end of their economic life. The appellants argued the board of review's comparables differ from the subject in age, condition, updates, site size, and market appeal. The appellants acknowledged that the board of review's comparable #2 is an appropriate comparable and is in a similar condition compared to the subject, but has a larger lot than the subject.

² Comparables #1 and #4 are different sales of the same property.

³ 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.

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.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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The appellants presented an appraisal and evidence of a June 2019 sale and the board of review presented four comparable sales in support of their respective positions before the Board. The Board gave less weight to the subject's June 2019 sale which occurred less proximate in time to the January 1, 2023 assessment date and is less likely to be indicative of the subject's market value as of that date. The Board also gave less weight to the raw unadjusted sales presented by the board of review which sold in 2021, less proximate in time to the assessment date than the sales presented in the appellant's appraisal.

The Board finds the best evidence of market value to be the appellants' appraisal. The Board finds the appraiser selected similar properties to the subject that sold proximate in time to the January 1, 2023 assessment date and made reasonable adjustments to these comparables for differences from the subject. The subject's assessment reflects a market value above the appraised value conclusion. Based on this record, the Board finds a reduction in the subject's assessment to reflect the appraised value conclusion is 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: _____

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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