FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jeffrey & Cynthia Pawlow
DOCKET NO.: 23-04201.001-R-1
PARCEL NO.: 08-09.0-206-007

The parties of record before the Property Tax Appeal Board are Jeffrey & Cynthia Pawlow, 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 ***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:	$31,529
IMPR.:	$113,457
TOTAL:	$144,986

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 and stucco exterior construction with 4,086 square feet of living area.[1] The dwelling was constructed in 2002. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 3-car garage. The property has a 54,176 square foot site and is located in Swansea, St. Clair 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 $373,000 as of October 12, 2020. The appraisal was prepared by Kent Voss, a certified residential real estate appraiser, for a refinance transaction.

[1] The Board finds the best evidence of the subject's dwelling size is found in the appellant's appraisal which includes a more detailed sketch with measurements than the sketch contained in the board of review's evidence.

Under the sales comparison approach, the appraiser selected five comparables located within 1.19 miles from the subject with varying degrees of similarity to the subject. Five comparables sold from January to August 2020 for prices ranging from $349,000 to $535,000 or from $96.66 to $129.75 per square foot of living area, including land. One comparable was listed for a price of $414,900 or $113.98 per square foot of living area, including land. The appraiser made adjustments to the comparables for financing concessions, active listing, and differences from the subject to arrive at adjusted prices ranging from $342,550 to $398,150. Based on this analysis, the appraiser concluded a value for the subject of $373,000 as of October 12, 2020.

The appellants submitted a final decision of the board of review disclosing a total equalized assessment for the subject of $195,688. The subject's equalized assessment reflects a market value of $587,123 or $143.69 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.[2] 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 $178,222 prior to equalization. In support of its contention of the correct assessment the board of review submitted information on four comparable sales located on the same street as the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 35,719 to 43,124 square feet of land area and are improved with 1-story homes of brick or brick and frame exterior construction ranging in size from 2,892 to 3,497 square feet of living area. The dwellings were built from 1999 to 2005. Each home has a basement, three of which have finished area, central air conditioning, and a garage ranging in size from 727 to 840 square feet of building area. Three homes each have a fireplace. The comparables sold from August 2020 to June 2023 for prices ranging from $395,000 to $695,000 or from $112.95 to $203.75 per square foot of living area, including land.

The board of review noted the sales in the appellant's appraisal occurred in 2020 and two sales are located in a different neighborhood than the subject. 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 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 the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

[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.

The appellant presented an appraisal and the board of review presented four comparable sales in support of their respective positions before the Board. The Board gives less weight to the appraisal value conclusion as it states a value conclusion as of October 12, 2020 rather than the assessment date and relies on sales occurring in 2020, when more recent sales were available as shown by the board of review's comparables. For these reasons, the Board finds the appraisal states a less reliable and/or credible opinion of value as of the assessment date and the Board shall instead consider the raw sales presented in the appraisal and by the board of review.

The record contains a total of ten comparables for the Board's consideration. The Board gives less weight to appraisal sales #1 through #5 and the board of review's comparable #4, which sold less proximate in time to the assessment date than other sales in this record. The Board also gives less weight to appraisal sale #6 as this comparable was a listing rather than a sale and not as likely to be indicative of market value as a sale. The Board gives less weight to the board of review's comparable #3, which sold for considerably more than the other comparables in this record, indicating this sale may be an outlier.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #2, which sold more proximate in time to the assessment date and are similar to the subject in age, location, and some features, although these comparables are 1-story homes compared to the subject 1.5-story home and are smaller homes on smaller sites than the subject, and one comparable lacks finished basement area that is a feature of the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices of $395,000 and $400,000 or $112.95 and $132.06 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of $587,123 or $143.69 per square foot of living area, including land, which is above the best two comparable sales in the record, but appears to be supported after considering appropriate adjustments to the best comparables for differences from the subject. Based on this evidence, the Board finds a reduction in the subject's assessment 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:

C E R T I F I C A T I O N

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: December 17, 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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