



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

APPELLANT: Matthew Fritz
DOCKET NO.: 23-04224.001-R-1
PARCEL NO.: 08-02.0-205-004

The parties of record before the Property Tax Appeal Board are Matthew Fritz, 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: \$46,063
IMPR.: \$224,957
TOTAL: \$271,020

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 is improved with a two-story dwelling of brick and frame exterior construction containing 3,865 square feet of living area. The dwelling is approximately 17 years old. Features of the home include a full basement that is partially finished, central air conditioning, three fireplaces, four full bathrooms, two half-bathrooms, and an attached four-car garage. The subject property also has an inground swimming pool. The property has a 1.52-acre site and is located in Shiloh, St. Clair Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$725,000 as of March 8, 2023. The appraisal was prepared by Deborah D. Kattenbraker, a State of Illinois Certified Residential Real Estate Appraiser. The purpose of the appraisal was to estimate the market value of the subject property and the property rights appraised was fee simple.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using four comparable sales improved with 1.5-story or 2-story dwellings of brick and vinyl or brick and stone exterior construction that range in size from 3,218 to 4,043 square feet of living area. The homes range in age from 12 to 16 years old. Each comparable has a walk-out basement with finished area, central air conditioning, 2½ or 3½ bathrooms, one to three fireplaces, and an attached three-car or four-car garage. Three of the comparables have in-ground swimming pools. These properties have sites ranging in size from 1.05 to 1.96 acres and are located from approximately 1.02 to 13.40 miles from the subject property. The comparables sold from September 2022 to December 2022 for prices ranging from \$652,000 to \$735,000 or from \$161.27 to \$209.76 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject property and arrived at adjusted prices ranging from \$713,150 to \$749,850 and estimated the subject property had a market value of \$725,000.

The appellant also submitted documents associated with the purchase of the subject property in July 2020 for a price of \$650,000. The appellant additionally submitted a written statement explaining that despite submitting a recent appraisal and comprehensive supporting documentation for an evidence-only hearing, the board of review rejected the appellant's appraisal. The appellant asserted that he subsequently received a Notice of Final Decision on Assessed Value that revealed an alarming increase in the equalized assessed value, imposing a severe financial strain on him, as a retired military and disabled veteran. The appellant further submitted a copy of the "Notice of Final Decision on Assessed Value by Board of Review" disclosing the subject's assessment was increased from \$246,831 to \$271,020 by the application of a township equalization factor of 1.098. The appellant requested the subject's assessment be reduced to \$241,251.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the pre-equalized assessment of the subject property totaling \$246,831. The subject's equalized assessment of \$271,020 reflects a market value of \$813,141 or \$210.39 per square foot of living area, land included, when using statutory level of assessment of 33 1/3%.¹ The board of review also disclosed that an equalization factor of 1.098 was applied for 2023 and that 2024 was the first year of the next general assessment cycle, meaning that the previous general assessment cycle for the subject property began in 2020.

In support of its contention of the correct assessment the board of review stated on the "Notes on Appeal", that it, "[D]id auto rollover for 22 and 2023 from the final decision by PTAB in 2021 PTAB Docket #21-06500." The board of review submitted a copy of the decision issued by the Property Tax Appeal Board in Docket No. 21-06500.001-R-1 reducing the subject property's assessment to \$236,700. The board of review also provided the 2022 and 2023 township equalization factors of 1.0428 and 1.098, respectively, and as well as documentation further disclosing the subject's assessment had been increased from 2021 to 2022 to \$246,831 and from 2022 to 2023 to \$271,020 by the application of the equalization factors. The board of review's

¹ Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2023.

submission also included a copy of the subject's property record card with copies of photographs of the subject property.

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 pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) that a reduction in the subject's assessment is not warranted.

Initially, the Board finds the record is somewhat conflicting as to the final assessment of the subject property. The appellant submitted a copy of the "Notice of Final Decision on Assessed Value by Board of Review" disclosing a total equalized assessment of \$271,020. However, the board of review asserted on its "Notes on Appeal" that the subject property had a total assessment of \$246,831, which appears to be the pre-equalized assessment of the subject property. For purposes of this appeal the Property Tax Appeal Board finds the total equalized assessment as reflected on the copy of the "Notice of Final Decision on Assessed Value by Board of Review" submitted by the appellant as the assessment of the subject property being challenged.

Second, the Property Tax Appeal Board finds that the assessment as established by this Board for the 2021 tax year should be carried forward to the 2023 tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

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 Property Tax Appeal Board finds that it issued a decision in Docket No. 21-06500.001-R-1 reducing the subject's assessment for the 2021 tax year to \$236,700. The record further indicates that the subject property is an owner-occupied dwelling. The Board further finds that the first year of the four-year general assessment cycle for the subject property was 2020, therefore, tax years 2021, 2022 and 2023 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The record also disclosed that a township equalization factors of 1.0428 and 1.098 were applied in 2022 and 2023 respectively, to the assessment as established by this Board in the

2021 appeal. For these reasons the Property Tax Appeal Board finds the assessment of the subject property is proper under the dictates of section 16-185 of the Property Tax Code as described herein.

Although the appellant submitted an appraisal reflecting a market value less than the fair cash value reflected by the subject's assessment, this is not one of the exceptions to the application of Section 16-185 of the Property Tax Code that would preclude the reduced assessment as determined by the Property Tax Appeal Board from remaining in place for the remainder of the general assessment period, subject to equalization.

For these reasons the Property Tax Appeal Board finds the assessment of the subject property as determined by the board of review to be correct and a reduction in the subject's assessment is not 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: _____

October 15, 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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