



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Bradley and Laurie Wobbe
DOCKET NO.: 23-04277.001-R-1
PARCEL NO.: 17-08.0-204-015

The parties of record before the Property Tax Appeal Board are Bradley and Laurie Wobbe, 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: \$22,946
IMPR.: \$87,043
TOTAL: \$109,989

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-story dwelling of brick exterior construction with 2,408 square feet of living area.¹ The dwelling was constructed in 2001 and is approximately 22 years old. Features of the home include a basement, central air conditioning, and a 954 square foot garage. The property has a 51,901 square foot site and is located in Smithton, Prairie du Long Township, St. Clair County.

The appellants contend both overvaluation and assessment inequity regarding both land and improvement assessments as the bases of the appeal. In support of these arguments, the appellants submitted information on seven comparables located within the same assessment

¹ The parties differ regarding the subject's dwelling size and garage size. The Board finds the best evidence of these features is found in the appellant's evidence which includes numerous historical sketches with measurements of the subject home and garage, which differ from two more recent sketches presented by the appellant and the board of review that were dated after the January 1, 2023 assessment date.

neighborhood code as the subject. The parcels range in size from 38,000 to 422,532 square feet of land area and are improved with 1-story, 2-story, or part 1-story part 2-story homes of masonry or frame and masonry exterior construction ranging in size from 2,361 to 6,142 square feet of living area. The dwellings range in age from 2 to 22 years old. Each home has a basement, three of which have finished area, central air conditioning, and a garage ranging in size from 502 to 1,278 square feet of building area. Four homes each have a fireplace. The comparables have land assessments ranging from \$18,618 to \$31,327 or from \$0.05 to \$0.49 per square foot of land area and have improvement assessments ranging from \$81,042 to \$233,628 or from \$28.72 to \$38.04 per square foot of living area. The comparables sold from September 2000 to May 2022 for prices ranging from \$30,000 to \$378,000 or from \$9.47 to \$160.10 per square foot of living area, including land.

The appellants submitted a final decision of the board of review disclosing the total equalized assessment of \$143,710. The subject's equalized assessment reflects a market value of \$431,173 or \$179.06 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.² The subject has an equalized land assessment of \$27,270 or \$0.53 per square foot of land area and has an equalized improvement assessment of \$116,440 or \$48.36 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$141,800.³ In support of its contention of the correct assessment the board of review submitted information on four comparables located from 0.06 of a mile to 1.4 miles from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 43,821 to 106,461 square feet of land area and are improved with 1-story homes of brick or masonry and frame exterior construction ranging in size from 2,232 to 3,116 square feet of living area. The dwellings range in age from 17 to 38 years old. Each home has a basement, two of which have finished area, central air conditioning, and a garage ranging in size from 648 to 891 square feet of building area. Three homes each have a fireplace. The comparables have land assessments ranging from \$21,186 to \$36,503 or from \$0.34 to \$0.54 per square foot of land area and have improvement assessments ranging from \$83,285 to \$173,606 or from \$37.06 to \$55.71 per square foot of living area. The comparables sold from January to June 2023 for prices ranging from \$425,000 to \$607,000 or from \$181.93 to \$247.95 per square foot of living area, including land.⁴

The board of review noted the appellants' comparables differ from the subject in dwelling size, garage size, and other features. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

³ The Board notes this assessment amount differs from the board of review final decision presented by the appellants.

⁴ The board of review included an email from the seller of comparable #2 stating this property was not advertised for sale and the Real Estate Transfer Declaration was incorrect.

In written rebuttal, the appellants argued the blueprint for the subject home states a dwelling size of 2,400 square feet of living area and the subject home was previously measured by the assessor to be 2,408 square feet of living area. The appellants submitted historical property assessment data for the subject dated December 21, 2009, May 17, 2010, June 7, 2011, November 4, 2013, and August 20, 2015, all depicting a 2,408 square foot home with a 954 square foot garage. The appellants presented property assessment data dated July 23, 2024 depicting a 2,546 square foot home with a 1,041 square foot garage; property assessment data dated August 1, 2024 depicting a 2,500 square foot home with a 1,012 square foot garage.

Conclusion of Law

The appellants contend in part assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Adm.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Adm.Code §1910.65(b). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment for assessment inequity is warranted.

The record contains a total of eleven equity comparables for the Board's consideration. With regard to land assessment equity, the Board gives less weight to the board of review's comparable #4 which is located more than one mile from the subject. The Board also gives less weight to the appellants' comparables #4 and #7 and the board of review's comparable #3, due to substantial differences from the subject in site size.

The Board finds the best evidence of land assessment equity to be the appellants' comparables #1, #2, #3, #4, and #6 and the board of review's comparables #1 and #2, which are more similar to the subject in location and site size. These comparables have land assessments ranging from \$18,618 to \$29,226 or from \$0.37 to \$0.49 per square foot of land area. The subject's land assessment of \$27,270 or \$0.53 per square foot of land area falls within the range established by the best comparables on a total land assessment basis but is above the range on a per square foot basis and appears to be excessive. Based on this record, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is justified.

With regard to improvement assessment equity, the Board gives less weight to the appellants' comparables #1, #2, #4, and #7 and the board of review's comparables #2, #3, and #4, due to substantial differences from the subject in design, dwelling size, and/or age. Moreover, the board of review's comparable #4 is located more than one mile from the subject.

The Board finds the best evidence of improvement assessment equity to be the appellants' comparables #3, #5 and #6 and the board of review's comparable #1, which are more similar to the subject in 1-story design, dwelling size, age, location, and features. These comparables have improvement assessments that range from \$81,042 to \$91,720 or from \$33.97 to \$40.04 per square foot of living area. The subject's improvement assessment of \$116,440 or \$48.36 per

square foot of living area falls above the range established by the best comparables in this record. Based on this record, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

The appellants also 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 did not meet this burden of proof and no further reduction in the subject's assessment for overvaluation is warranted.

The record contains a total of eleven comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables #1, #2, and #4 through #7, which sold less proximate in time to the January 1, 2023 assessment date than other sales in this record and appear to be vacant land sales. The Board gives less weight to the board of review's comparable #2, which was not an arm's length sale as demonstrated by the evidence submitted by the board of review. The Board gives less weight to the board of review's comparable #3, due to substantial differences from the subject in age and site size, and to the board of review's comparable #4, which is a significantly larger home than the subject and is located more than one mile from the subject.

The Board finds the best evidence of market value to be the appellants' comparable #3 and the board of review's comparable #1, which sold more proximate in time to the assessment date and are similar to the subject in dwelling size, age, location, site size, and features. These two most similar comparables sold for prices of \$378,000 and \$425,000 or \$160.10 and \$181.93 per square foot of living area, including land. The subject's assessment, as reduced herein for assessment inequity, reflects a market value of \$330,000 or \$137.04 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds no further reduction in the subject's assessment for overvaluation 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: _____

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

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