



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

APPELLANT: William Wilson
DOCKET NO.: 23-04423.001-R-1
PARCEL NO.: 18-33.0-209-012

The parties of record before the Property Tax Appeal Board are William Wilson, 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 **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: \$2,904
IMPR.: \$2,429
TOTAL: \$5,333

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 consists of a 1-story dwelling of frame exterior construction with 1,164 square feet of living area. The dwelling was constructed in 1916 and has a reported effective age of 1985. Features of the home include a basement, central air conditioning, and a 720 square foot garage. The property has an approximately 8,712 square foot site and is located in New Athens, New Athens Township, St. Clair County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on March 22, 2023 for a price of \$16,000.¹ The appellant completed Section IV of the appeal petition disclosing the sale was not between related parties, the property was advertised for sale through the Multiple Listing Service for 2 years, the sale was due to foreclosure, and the sale was not by contract for deed. In

¹ The Board finds the subject sold in March 2022 as the appellant's supporting documentation describes a March 2022 sale.

support of the sale, the appellant submitted a copy of a Real Estate Transfer Declaration indicating the property sold in March 2022, was advertised for sale, and the seller was a financial institution. The appellant also submitted a copy of a settlement statement dated in March 2022, indicating realtors' commissions were paid.

The appellant submitted a final decision of the board of review disclosing the total equalized assessment of \$29,961. The subject's equalized assessment reflects a market value of \$89,892 or \$77.23 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.² Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing a total assessment for the subject of \$5,499.³ In support of its contention of the correct assessment the board of review challenged the subject's sale due to the seller being a financial institution and the sale not being advertised. The board of review submitted a copy of the Real Estate Transfer Declaration indicating the property was advertised for sale. Nonetheless, the board of review contended it reduced the subject's assessment to reflect the sale price for the 2022 tax year. Based on this evidence, the board of review requested the subject's assessment be sustained.

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

The Board finds the only evidence of market value to be the purchase of the subject property in March 2022 for a price of \$16,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV of the appeal petition disclosing the parties to the transaction were not related, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 2 years. In further support of the transaction, the appellant submitted a copy of the settlement statement, indicating realtors' commissions were paid, and a Real Estate Transfer Declaration, indicating the property was advertised for sale. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any substantive evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Although the record evidence disclosed the seller was a financial institution the board of review did not present any substantive evidence of the circumstances of this sale to demonstrate it was not an arm's length sale. Based

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 the assessment reported by the board of review differs from the assessment disclosed in the board of review final decision presented by the appellant.

on this record the Board finds the subject property had a market value of \$16,000 as of January 1, 2023 and a reduction in the subject's assessment to reflect its March 2022 sale price is warranted.

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

AGENCY

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