



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

APPELLANT: Kevin Keeley
DOCKET NO.: 23-04574.001-R-1
PARCEL NO.: 07-01.0-106-031

The parties of record before the Property Tax Appeal Board are Kevin Keeley, 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: \$5,440
IMPR.: \$44,659
TOTAL: \$50,099

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 brick exterior construction with 1,680 square feet of living area. The dwelling was constructed in 1952 and is approximately 71 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 264 square foot garage. The property has an approximately 9,784 square foot site and is located in Belleville, Belleville Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from 0.5 of a mile to 1 mile from the subject. The parcels range in size from 10,454 to 21,780 square feet of land area and are improved with 1-story homes of masonry or masonry and frame exterior construction with quality of construction reported as C- Average or D+5 Fair. The comparables range in size from 1,419 to 1,953 square feet of living area and range in age from 39 to 73 years old. Each home has central air conditioning. Three homes have a concrete slab foundation and one home has a

basement. Three homes each have a fireplace and three homes each have a garage ranging in size from 266 to 400 square feet of building area. The comparables sold from September 2022 to April 2023 for prices ranging from \$64,000 to \$80,000 or from \$32.77 to \$54.95 per square foot of living area, including land.

The appellant also submitted a brief asserting that there are properties in the subject's area that are distressed or condemned, which the appellant argued affect the subject's market value. The appellant submitted information reporting the subject has a C+5 Average quality of construction.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$23,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,101. The subject has an equalized assessment of \$50,099, which reflects a market value of \$150,312 or \$89.47 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located on the same block as the subject. The parcels range in size from 9,583 to 15,246 square feet of land area and are improved with 1-story or 1.5-story homes of brick or frame and brick exterior construction with quality of construction reported to be C+5 Average or C- Average. The dwellings range in size from 1,120 to 1,370 square feet of living area and were built from 1929 to 1954. Each home has a basement, central air conditioning, and a garage ranging in size from 264 to 720 square feet of building area. Three homes each have a fireplace. The comparables sold from March 2022 to January 2024 for prices ranging from \$125,000 to \$155,000 or from \$111.61 to \$113.78 per square foot of living area, including land.

The board of review submitted a brief contending that the appellant's comparable #1 was an "unqualified" sale and is in a different neighborhood than the subject and the appellant's comparables #2, #3, and #4 are not located in the same neighborhood and township as the subject.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant filed information regarding four additional comparables, which the appellant sought to replace as comparables in this appeal. Section 1910.66(c) of the Board's procedural rules (86 Ill. Adm. Code § 1910.66(c)) provides: "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence." Thus, the Board will not further consider these additional comparable sales presented in rebuttal.

¹ 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 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight comparables sales for the Board's consideration. The Board gives less weight to the appellant's comparables, which are less similar to the subject in location than the other sales in this record and differ substantially from the subject in quality of construction, foundation type, garage amenity, and/or age. The Board also gives less weight to the board of review's comparables #2 and #4, due to substantial differences from the subject in design, age, and/or quality of construction. Moreover, the board of review's comparables #2 and #4 sold less proximate in time to the January 1, 2023 assessment date than the other sales in this record.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #3, which sold more proximate in time to the assessment date and are more similar to the subject in design, age, quality of construction, location, and features. These comparables have larger sites than the subject, suggesting downward adjustments to these comparables for site size would be needed, but have smaller dwelling sizes than the subject, suggesting upward adjustments to these comparables for dwelling size would be needed to make them more equivalent to the subject.

These two most similar comparables sold for prices of \$125,000 and \$155,000 or \$111.61 and \$113.14 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$150,312 or \$89.47 per square foot of living area, including land, which is bracketed by the best comparable sales in terms of total market value and below the range on a per square foot basis which is logical given the subject is a much larger home than the two best comparables. The Board notes the principle of the economies of scale which generally provides that if all other things are equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases.

Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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:

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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