



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

APPELLANT: John Ross
DOCKET NO.: 23-04602.001-R-1
PARCEL NO.: 10-30.0-123-008

The parties of record before the Property Tax Appeal Board are John Ross, 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: \$30,737
IMPR.: \$112,291
TOTAL: \$143,028

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 two-story dwelling of frame and masonry exterior construction with 3,356 square feet of living area. The dwelling was constructed in 2010 and is 13 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a three-car garage. The property has a 14,521 square foot site and is located in Mascoutah, Mascoutah 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 \$390,501 as of October 15, 2023. The appraisal was prepared by Gayle Schuessler, a Certified Residential Real Estate Appraiser for a refinance transaction.

Under the sales comparison approach, the appraiser selected three comparable sales located within 0.07 of a mile from the subject. The parcels range in size from 11,050 to 13,000 square

feet of land area and are improved with traditional style homes ranging in size from 2,831 to 3,102 square feet of living area. The dwellings are 12 or 14 years old. Each home has a basement with finished area, central air conditioning, a fireplace, and a 3-car garage. The comparables sold from August 2017 to May 2021 for prices ranging from \$360,000 to \$405,000 or from \$107.99 to \$114.80 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject to arrive at adjusted sale prices ranging from \$360,000 to \$417,000. Based on this analysis, the appraiser estimated a value of \$370,501 for the subject under the sales comparison approach.

Under the cost approach, the appraiser estimated a land value of \$45,000 based on land sales in the subject's area. The appraiser then calculated a replacement cost new of \$326,628. The appraiser added the land value to the replacement cost new, subtracted depreciation of \$7,263, and added the value of site improvements of \$1,500 to arrive at an indicated value of \$390,501 for the subject under the cost approach.

The appraiser noted the cost approach was developed only to support the sales comparison approach. However, the appraiser gave the most weight to the cost approach in concluding a market value of \$390,501 for the subject as of October 15, 2023.

The appellant's submission disclosed the subject property was an owner-occupied residence and included a favorable decision from the Property Tax Appeal Board for the subject property for the prior tax year under Docket No. 22-03122.001-R-1. The Property Tax Appeal Board reduced the subject's assessment to \$130,167.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$130,167, which would reflect a market value of \$390,540 or \$116.37 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor (1.0988) issued by the board of review which increased the subject's assessment from \$134,397 to \$147,676.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$147,676. The subject's assessment reflects a market value of \$443,072 or \$132.02 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹

The board of review did not submit any evidence in support of the assessment.

Conclusion of Law

¹ Procedural rule Sec. 1910.50(c)(1) 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. Admin. Code §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

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 a reduction in the subject's assessment pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) is warranted.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides 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.”
[Emphasis added.]

Moreover, Section 16-180 of the Property Tax Code (35 ILCS 200/16-180) provides in part:

“Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalizing factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board **shall not** grant a reduction in assessment greater than the amount that was added as the result of the equalizing factor.”
[Emphasis added.]

In the 2022 appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property. The record contains no evidence indicating the subject property sold in an arm’s length transaction after the Board’s decision or that the assessment year in question is in a different general assessment period. The township multiplier for 2022 was 1.0988.

The records of the Property Tax Appeal Board reveal that the prior year’s decision in Docket No. 22-03122.001-R-1 resulted in a total assessment reduction to \$130,167. Carrying forward the prior year’s decision to the 2023 tax year subject only to the township’s 2022 equalization factor of 1.0988, the new assessment of the subject would be \$143,028. This finding is pursuant to and in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185). Moreover, this determination is also in accordance with section 16-180 (35 ILCS 200/16-180) where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill.App.3d 745, 753 (4th Dist. 1999).

For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's finding plus the application of any factor applied for equalization.

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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