



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

APPELLANT: Daniel Asberry
DOCKET NO.: 23-05151.001-R-1 through 23-05151.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Daniel Asberry, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
23-05151.001-R-1	08-17.0-112-056	1,764	9,471	\$11,235
23-05151.002-R-1	08-17.0-112-057	1,764	0	\$1,764

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision¹ 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 two parcel property is improved with a 1.5-story dwelling of frame exterior construction with 1,100 square feet of living area. The dwelling was constructed in 1920 and has an effective age of 1995. Features of the home include a full basement and central air conditioning. The property has a 6,098 square foot site and is located in Belleville, Belleville 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 February 2, 2023 for a price of \$39,000. The appellant reported that the seller was SSE Investment Group, LLC, the parties to the transaction were not related, and the property was sold by the owner through a realtor with Keller Williams. The appellant also indicated the property was advertised for sale

¹ The Final Decision dated March 6, 2024 states "Reason for Change: No Show Denied No Action Taken." (See 35 ILCS 200-16-160). The decision also depicts application of a township equalization factor of 1.1108.

through the Multiple Listing Service for a period of 53 days. In further support of the sale, the appellant submitted a copy of the settlement statement, confirming the sale price, and a copy of a property inspection worksheet. Based on this evidence, the appellant requested a reduced combined total assessment of \$12,566, for an estimated market value of \$37,702 or \$34.27 per square foot of living area, including land.

The appellant also submitted a copy of the St. Clair County Board of Review Notice of Final Decision for each parcel disclosing the total combined equalized assessment for the subject parcels of \$30,918. The subject's combined assessment reflects a market value of \$92,763 or \$84.33 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.²

The board of review submitted its “Board of Review Notes on Appeal,” a copy of the subject’s property record card, and photographs of the subject. No other evidence was submitted in support of its assessed valuation of the subject property. In its “Board of Review Notes on Appeal,” the board of review proposed removing the effect of the equalization factor and wrote “the appellant was an [sic] no show for the hearing scheduled with the board of review.”

Conclusion of Law

As an initial matter, the board of review seems to imply that the Property Tax Appeal Board lacks jurisdiction to hear this appeal, beyond the limited jurisdiction to reduce the assessment by the amount of the increase caused by the application of the equalization factor, due to the appellant’s failure to appear at the board of review hearing.

Section 16-160 of the Property Tax Code provides in part:

In any appeal where the board of review or board of appeals has given written notice of the hearing to the taxpayer 30 days before the hearing, failure to appear at the board of review or board of appeals hearing shall be **grounds for dismissal** of the appeal unless a continuance is granted to the taxpayer. If an appeal is **dismissed** for failure to appear at a board of review or board of appeals hearing, the Property Tax Appeal Board shall have no jurisdiction to hear any subsequent appeal on that taxpayer's complaint. (35 ILCS (200/16-160). (Emphasis added.)

In this appeal, the board of review issued a Final Decision and provided no evidence that the appellant was given written notice of the hearing 30 days prior to the board of review hearing, and it issued final decisions for each parcel. Nothing in this record indicates that the board of review dismissed the appeal for failure to appear at the hearing. Based upon the Notice of Final Decision issued by the St. Clair County Board of Review and Section 16-160 of the Property Tax Code, the Board finds it has full jurisdiction over the instant appeal.

² 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 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 in the record to be the purchase of the subject property in February 2023 for a price of \$39,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a realtor, the property had been advertised on the open market with the Multiple Listing Service, and it had been on the market for 53 days. In further support of the transaction the appellant submitted a copy of the settlement statement. 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 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.

Based on this record the Board finds the subject's assessment is not reflective of market value and a reduction in the subject's assessment commensurate with the purchase price 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: _____

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Daniel Asberry
8403 Braeswood Dr.
O'Fallon, IL 62269

COUNTY

St. Clair County Board of Review
St. Clair County Building
10 Public Square
Belleville, IL 62220