



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

APPELLANT: Scott Sieron
DOCKET NO.: 23-05669.001-R-1
PARCEL NO.: 18-091-003-00

The parties of record before the Property Tax Appeal Board are Scott Sieron, the appellant, by attorney Doug Stewart, of Stewart Law Group in Fairview Heights; and the Randolph 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 **Randolph** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$3,645
IMPR.: \$11,700
TOTAL: \$15,345

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Randolph 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.

Preliminary Matter

The board of review indicated in its Notes on Appeal that it would stipulate in this appeal and offered the appellant a total assessment equivalent to the subject's total assessment after board of review action. Pursuant to Section 1910.55(c) of the Rules of the Property Tax Appeal Board, the appellant was notified of this proposed stipulation and given 30 days to respond if the agreement was not acceptable. Section 1910.55(c) states in part:

When a party or parties propose to stipulate to a revised assessment of the property, the Board shall forward the proposed stipulation or assessment agreement to all other parties and those parties shall have 30 days to file a written objection to the proposal. Failure to object within the 30-day period to the proposed assessment shall be considered acceptance of the stipulation or

assessment agreement and the Board shall issue a decision in accordance with the stipulation or agreement. 86 Ill.Admin.Code 1910.55(c)

The appellant failed to respond to the board of review's offer to stipulate to an assessment equal to the subject's current assessment. However, since the board of review's stipulation offer did not reflect a change in the subject's assessment, the Board finds a written decision based on the evidence is appropriate for this appeal.

Findings of Fact

The subject property consists of a part 2-story and part 1-story dwelling of masonry exterior construction with 1,620 square feet of living area. The dwelling was constructed in 1936 and feature a 528 square foot garage.¹ The property has an approximately 37,775 square foot site and is located in Chester, Township T7S R7W, Randolph County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located from 2.6 to 24.0 miles from the subject property. The comparables have sites that range in size from 4,953 to 27,433 square feet of land area and are improved with 1-story dwellings of frame exterior construction ranging in size from 984 to 1,264 square feet of living area and each feature central air conditioning. The dwellings were built from 1903 to 1944. The properties sold from July to December 2023 for prices ranging from \$20,000 to \$26,900 or from \$19.78 to \$25.00 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$10,000 which reflects a market value of \$30,000 or \$18.52 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,345. The subject's assessment reflects a market value of \$46,040 or \$28.42 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.² The board of review Notes included an offer to stipulate to a total assessment of \$15,345.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located from 121 feet to 1.3 miles from the subject property. The comparables have sites that range in size from 4,021 to 16,988 square feet of land area and are improved with 1-story or part 1-story and part 2-story dwellings of frame exterior construction ranging in size from 1,015 to 1,980 square feet of living area. The homes were built from 1926 to 1979. Two comparables have an unfinished basement, two comparables lack a basement and

¹ The Board finds the best description of the subject property's age was found in its property record card, submitted by the board of review and not refuted by the appellant. The Board finds the subject's property record card and Section III of the appeal petition indicate the subject lacks central air conditioning.

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

one comparable has a crawl space foundation. Three dwelling have central air conditioning,³ one home has a fireplace and two comparables have a garage with either 254 or 484 square feet of building area. The properties sold from December 2020 to September 2023 for prices ranging from \$38,500 to \$153,000 or from \$33.25 to \$87.23 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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

The parties submitted eight comparable sales for the Board's consideration. The Board gives less weight to each of the appellant's comparables which are located from 2.6 to 24 miles away from the subject property. Furthermore, these comparables lack a garage amenity in contrast to the subject. The Board gives less weight to board of review comparables #3, #4 and #5 which differ from the subject in age and/or sold in 2020 or 2021, less proximate to the January 1, 2023 assessment date.

On this limited record, the Board finds the best evidence of market value to be board of review comparables #1 and #2 which sold proximate to the lien date at issue and are more similar to the subject in age. However, these two properties present varying degrees of similarity to the subject in design, dwelling size, site size and other features, suggesting adjustments are needed to make these properties more equivalent to the subject. These comparables sold in June 2022 and September 2023 for prices of \$62,500 and \$93,000 or \$61.58 and \$69.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$46,040 or \$28.42 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not warranted.

³ The Board finds board of review comparable #3 lacks central air conditioning as depicted in the property record card for the comparable submitted by the board of review.

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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