



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

APPELLANT: Thomas Balcius
DOCKET NO.: 11-05358.001-R-1
PARCEL NO.: 20-13-000-142

The parties of record before the Property Tax Appeal Board are Thomas Balcius, the appellant; and the Hancock 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 **Hancock** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$ 560
FARMLAND:	\$2,896
IMPR.:	\$6,160
TOTAL:	\$9,616

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Hancock County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 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 is improved with a one-story structure that has 576 square feet of building area that was built in 2007. The structure is a garage that was converted into a "seasonal hunting cabin" with 432 square feet of living area and 144 square feet of storage area. The structure is situated a concrete slab foundation. The structure has electrical service, a wall heater, a bathroom, and a fresh water storage tank, but does not have connected water service. The subject property has 117 acres of land area with a 1.17 acre home site, which includes a long gravel driveway. The subject property is located in St. Mary Township, Hancock County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the "hunting cabin" and 1,936 square feet of land area estimating a market value of \$4,984 as of

March 12, 2012. The appraiser developed the sales comparison approach to value in arriving at the final opinion of value. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$11,575 was disclosed. The subject has a home site and improvement assessment totaling \$8,679, which reflects an estimated market value of \$25,985 or \$45.11 per square foot of living area including land when applying Hancock County's 2011 three-year average median level of assessment of 33.40%. 86 Ill.Admin.Code §1910.50(c)(1).

With respect to the evidence submitted by the appellant, the board of review submitted copies of the Real Estate Transfer Declarations for appraisal comparables #1, #3 and #4. The documents show comparable #1 was not advertised for sale and comparables #3 and #4 were bank REO sales. The board of review argued the subject improvement was built in 2007, but the appellant's appraiser listed the year built as 1980+/- . The board of review argued all the comparables used by the appellant's appraiser were considerably older in age than the subject, with only one comparable located outside the city limits.

In support of its assessment of the subject property, the board of review submitted four comparable sales. The comparables are improved with three, one-story single-family dwellings and a one-story garage of frame exterior construction. The comparables were built from 1948 to 1987 and range in size from 624 to 936 square feet of living/building area. Features had varying degrees of similarity when compared to the subject. The comparables sold from March 2010 to November 2012 for prices ranging from \$22,500 to \$48,750 or from \$29.30 to \$68.10 per square foot of living/building area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 evidence in this record supports a reduction in the subject's assessment.

The appellant submitted an appraisal estimating the subject property had a market value of \$4,894 as of March 12, 2012. The Board gave little weight to the appraisal submitted by the appellant. The Board finds the effective date of the appraisal postdates the subject's January 1, 2011 assessment date. The Board finds the appellant's appraiser used an incorrect age for the subject's improvement and finds it problematic the appraiser did not perform the cost approach to value on a relatively new structure. The Board finds the appellant's appraiser understated the size of the subject's home site of 1,936 square feet of land area, which excluded the long gravel driveway. The un-refuted evidence submitted by the board of review indicates the subject property has a 1.71 acre home site including the gravel drive way. The Board further finds comparable #1 utilized by the appellant's appraiser was not an arm's-length transaction due to the

fact it was not advertised for sale in the open market. All of these factors undermine the appraiser's final value conclusion.

The board of review submitted four suggested comparables sales to support the subject's estimated market value as reflected by its assessment. The Board gave less weight to comparables #2 through #4. Although considerably older than the subject, these comparables are superior single-family dwellings with all available utilities, unlike the subject which is a garage converted into a "seasonal hunting cabin" without connected water service. Furthermore, comparable #4 sold in November 2012, well past the subject's January 1, 2011 assessment date. The Board finds the best evidence of the subject's market value contained in this record is comparable #1 submitted by the board of review. This comparable was improved with a one-story frame garage that contains 768 square feet that was built in 1987. It sold in March 2010 for \$22,500 or \$29.30 per square foot including land. The subject has a home site and improvement assessment totaling \$8,679, which reflects an estimated market value of \$25,985 or \$45.11 per square foot including land, more than the most similar comparable sale contained in the record. After considering logical adjustments to the most similar comparable for differences when compared, the Board finds the subject's assessment is excessive and a reduction is warranted.

the session of the Board of Review at which assessments for the subsequent year 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 the subsequent year 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.

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.