



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

APPELLANT: Sarah Wallace
DOCKET NO.: 12-04642.001-R-1
PARCEL NO.: 06-2-549-06

The parties of record before the Property Tax Appeal Board are Sarah Wallace, the appellant; and the Saline County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the **Saline** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 2,695
IMPR.: \$23,857
TOTAL: \$26,552

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Saline County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 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 tri-level style frame and masonry dwelling with 1,581 square feet of living area that was built in 1965. Features include a partial finished lower level, central air conditioning and a two-car attached garage. The

subject property has a 14,100 square foot site and is located in Harrisburg Township, Saline County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject's assessment was not reflective of market value. In support of this argument, the appellant completed section IV of the residential appeal petition disclosing the subject property was purchased on March 25, 2011 for \$80,000. The appeal petition indicated the sale was not between related parties and the property was advertised for sale in the open market for approximately 30 days with a yard sign. The appellant submitted a settlement statement and deed associated with the sale of the subject property.

Based on this evidence, the appellant requested the subject's assessment be reduced to reflect its sale price.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$34,180 was disclosed. The subject's assessment reflects an estimated market value of \$102,983 or \$65.14 per square foot of living area including land when applying Saline County's 2012 three-year average median level of assessment of 33.19%. 86 Ill.Admin.Code §1910.50(c)(1).

In response to the appeal, the board of review provided a synopsis of events that occurred at the local board of review hearing. The board of review also submitted evidence indicating the subject property was listed for sale at \$120,000 as of August 5, 2013.

In support of the subject's assessment, the board of review submitted two suggested comparable sales. The board of review did not disclose the comparables' land size or salient features for comparison to the subject. The comparables consist of one story homes of brick and frame exterior construction that are 68 and 75 years old. They sold in January and July of 2011 for prices of \$89,000 and \$95,000 or \$53.29 and \$55.72 per square foot of living area including land.

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

Under rebuttal, the appellant argued the comparables submitted by the board of review are one-story style dwellings, dissimilar to the subject's tri-level design. The appellant argued the subject's sale price reflects its poor condition due a lack of

maintenance of the dwelling. Repairs included electrical wiring, new siding, a new garage door and some new floor coverings and painting. The appellant argued the subject's lower level was flooded in 2012 and 2013, resulting in mold damage. The appellant contends the subject's lower level cannot be considered livable square footage.

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 met this burden of proof.

The Board finds the best evidence of market value contained in this record is the subject's sale price in March 2011 for \$80,000. The Board finds the subject's sale meets the fundamental elements of an arm's-length transaction. The sale was not between related parties and the property was advertised for sale. The Board finds the board of review did not present any credible evidence that would demonstrate the subject's sale was not an arm's-length transaction. The subject's assessment reflects an estimated market value of \$102,983, which is more than its recent sale price. The Illinois Supreme Court has defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d. 428, (1970). A contemporaneous sale of two parties dealing at arm's-length is not only relevant to the question of fair cash value but is practically conclusive on the issue of whether an assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). Furthermore, the sale of a property during the tax year in question is a relevant factor in considering the validity of the assessment. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill.App.3d 369, 375 (1st Dist. 1983).

The Board further finds the comparable sales submitted by the board of review do not overcome the subject's arm's-length sale price as provided by the aforementioned controlling Illinois

case law. In fact, the sales submitted by the board of review demonstrate the subject's assessment is excessive. The two suggested comparables submitted by the board of review, which were dissimilar one-story style dwellings, sold for prices of \$89,000 and \$95,000 or \$53.29 and \$55.72 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$102,983 or \$65.14 per square foot of living area including land, which is higher than the two sales submitted by the board of review.

In conclusion, the Board finds the appellant has demonstrated the subject property was overvalued by a preponderance of the evidence. Since fair market value has been established, Saline County's 2012 three-year average median level of assessment of 33.19% shall apply.

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.

Chairman

K. L. Ferr

Member

JR

Member

Mark Albino

Member

Jerry White

Acting Member

DISSENTING: _____

C E R T I F I C A T I O N

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: September 18, 2015

A. Portol

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 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.