



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

APPELLANT: Dean Turnquist
DOCKET NO.: 13-02888.001-R-1
PARCEL NO.: 09-245-059-00

The parties of record before the Property Tax Appeal Board are Dean Turnquist, the appellant, and the Warren County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the **Warren** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$2,400
IMPR.: \$32,060
TOTAL: \$34,460

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Warren County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2013 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 frame dwelling with 3,024 square feet of living area. The dwelling was constructed in 1890. Features of the home include a full unfinished basement, a fireplace and a 1,428 square foot shed. The property has an 11,078 square foot site and is located in Monmouth, Monmouth Township, Warren County.

The appellant contends overvaluation as the basis of the appeal.¹ In support of this argument the appellant submitted a Restricted Use Appraisal estimating the subject property had a market value of \$75,000 or \$24.80 per square foot of living area, including land, as of May 29, 2013. The appraiser considered the fee simple rights of the subject property and utilized three comparable sales to arrive at the stated value conclusion.

The comparable parcels range in size from 7,575 to 10,890 square feet of land area. The comparables consist of two-story frame dwellings that were 82 to 110 years old. The homes range in size from 2,108 to 2,500 square feet of living area with partial unfinished basements, central air conditioning and either two-car or 2.5-car garages. The properties sold between June 2011 and April 2013 for prices ranging from \$75,000 to \$105,000 or from \$30.00 to \$49.81 per square foot of living area, including land. The appraiser made no adjustments to the comparables. The appraiser noted the properties were similar in age to the subject, but superior in condition with central air conditioning and a two-car garage.

Based on this evidence, the appellant requested an assessment reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,460. The subject's assessment reflects a market value of \$103,952 or \$34.38 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Warren County of 33.15% as determined by the Illinois Department of Revenue.

In a letter Janice Hamberg, Clerk of the Warren County Board of Review, contends that the subject dwelling was purchased by the appellant in June 2010 for \$110,500. She further asserted that the appellant's appraisal presents an estimated market value for the subject of \$75,000 as of May 2013 with no explanation for such a dramatic drop in value in three years. Hamberg supports her contention that area values have been steady based on township equalization factors for 2010 through 2013 of 1.0069, 1.0097, .9976 and 1.0030, respectively.

¹ While the appellant initially requested an in-person hearing, with the submission of a revised Residential Appeal petition on July 9, 2014, the appellant requested that a decision be made on the written record.

She further noted that the appraiser made no adjustments to the comparables for differences from the subject despite the existence of differences.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales where comparable #1 is the same property as appraisal sale #3. The comparable parcels range in size from 7,575 to 14,520 square feet of land area which are improved with two-story frame dwellings that were each built in 1900. The comparable dwellings range in size from 2,108 to 2,148 square feet of living area with full or partial unfinished basements. Two of the comparables have central air conditioning; each also has a fireplace and a garage ranging in size from 528 to 780 square feet of building area. The properties sold between June 2011 and September 2013 for prices ranging from \$105,000 to \$142,000 or from \$49.81 to \$67.11 per square foot of living area, including land.

In addition, the board of review submitted documentation regarding recorded mortgages for the subject property one being for \$90,800 at the time the property was purchased by the appellant and a second mortgage for \$18,025.28 a year after the purchase.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant contends that the board of review suggested comparables are new "more modern and efficient homes" than the subject dwelling. The appellant further contends that the subject old Victorian home needs a front porch replacement, has missing siding, old windows, cracks in the basement walls and exterior and "the attached building has no running water or electricity." No photographic or other evidence to support these condition issues were presented nor did the appellant present market value evidence to support how these purported condition issues would impact the value of the subject property. The appellant also provided two additional sales that occurred in May and October 2013 for \$75,000 and \$30,000, respectively. Copies of the respective property record cards and listing sheets were submitted. The appellant further contends that there is a drop in value and demand for older Victorian homes; such dwellings are more costly in heating and cooling, up keep and to recondition.

The appellant further contends that after gaining child custody, he "rushed" to purchase a home in the same school district and the economy has changed since the time of purchase including the housing market with lower values. The appellant further reports that the appraisal submitted in this matter was prepared for use in a divorce case to allow either party to buy the other party out or to place the property on the market.

Conclusion of Law

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the two additional sales submitted by appellant in conjunction with his rebuttal argument.

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.

In support of the overvaluation argument the appellant submitted a Restricted Use appraisal report prepared by real estate appraiser Diane Spitzer. The Board gives the estimate of value contained in the appraisal no weight. First, as provided in the Uniform Standards of Professional Appraisal Practice, a restricted use appraisal report is for client use only. (See Advisory Opinion 11 (AO-11), *Uniform Standards of Professional Appraisal Practice, 2002 Edition*, The Appraisal Foundation, p. 146; *Uniform Standards of Professional Appraisal Practice and Advisory Opinions, 2006 Edition*, The Appraisal Foundation, p. 137. See also Standard Rule 2-2(c), *Uniform Standards of Professional Appraisal Practice, 2002 Edition*, The Appraisal Foundation, p. 27; and *Uniform Standards of Professional Appraisal Practice and Advisory Opinions, 2006 Edition*, The Appraisal Foundation, p. 28, explaining that a Restricted Use Appraisal is for client use only.) This type of report is not

intended to be used by parties other than the client. In this instance the client was identified as Dean Turnquist, the appellant. Second, the Board finds the appraiser made no adjustments to the comparables for differences in lot size, age, condition, dwelling size and/or other differences in features. Third, the appraiser made no comment on the purported condition issues of the subject dwelling as reported by the appellant in his rebuttal submission which raises questions concerning the detail of the appraisal report and further diminishes the credibility of the report given the condition issues asserted by the appellant. Based on these considerations the Property Tax Appeal Board finds the appraisal's conclusion of value is not a reliable or credible indication of the subject's estimated market value.

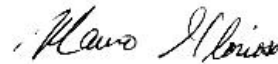
Instead, the Board will turn to the five comparable sales submitted by both parties in the record. The comparables are each substantially smaller than the subject dwelling. Despite the difference in dwelling size, the Board finds the best evidence of market value to be appraisal sales #1 and #2 along with board of review comparable sales #2 and #3. The Board has given reduced weight to the common comparable property presented by the parties as this home is the smallest dwelling with the smallest parcel and the sale occurred most remote in time to the valuation date at issue of January 1, 2013.

The best comparable sales in the record sold between April 2012 and September 2013 for prices ranging from \$75,000 to \$142,000 or from \$30.00 to \$67.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$103,952 or \$34.38 per square foot of living area, including land, which is within the range established by the best comparable sales in the record and appears to be justified when giving due consideration to the subject's larger dwelling size of 3,024 square feet when compared to the comparable properties.

After considering adjustments and the differences in the best suggested comparables when compared to the subject property, the Board finds the subject's estimated market value as reflected by its assessment is supported by these most comparable properties contained in the record and no reduction in the subject's assessment is warranted.

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



Member

Member



Member

Acting Member



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: November 20, 2015



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.