



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

APPELLANT: Randy Brown
DOCKET NO.: 13-04242.001-R-1
PARCEL NO.: 11-105-012-00

The parties of record before the Property Tax Appeal Board are Randy Brown, the appellant, and the Cass 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 **Cass** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$2,850
IMPR.: \$20,480
TOTAL: \$23,330

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cass 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 one-story dwelling of frame construction with 1,399 square feet of living area.¹ The

¹ The appellant disputed the records of the assessing officials depicting a dwelling size of 1,399 square feet. The appellant, however, provided no schematic or evidence of exterior measurements to support the appellant's assertion that the dwelling actually contains 1,253 square feet of above-grade living area.

dwelling was constructed in 1887 and had an addition that was constructed in 2000. Features of the home include a crawl-space foundation and two detached garages of 288 square feet and 1,344 square feet, respectively. The property has an 11,400 square foot site and is located in Virginia, Virginia Township, Cass County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted limited information on four comparables with both equity and sales data.

The only data presented in the appellant's spreadsheet depicted the dwellings as ranging in size from 1,056 to 2,622 square feet of living area with improvement assessments ranging from \$12,240 to \$17,715 or from \$4.67 to \$16.78 per square foot of living area. These properties also sold between June 2010 and November 2012 for prices ranging from \$30,000 to \$67,000 or from \$11.44 to \$49.56 per square foot of living area, including land.

Based on this evidence, the appellant requested an improvement assessment of \$13,150 or \$9.40 per square foot of living area based on a dwelling size of 1,399 square feet and a total assessment of \$16,000 which would reflect a market value of approximately \$48,000 or \$34.31 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,330. The subject property has an improvement assessment of \$20,480 or \$14.64 per square foot of living area. The subject's assessment also reflects a market value of \$69,331 or \$49.56 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Cass County of 33.65% as determined by the Illinois Department of Revenue.

In rebuttal to the appellant's evidence, the board of review reported that each of the comparable dwellings has a basement and comparable #3 is a dissimilar 1.5-story design. The board of review opined that none of the sales were valid as comparable #1 sold at auction, comparable #2 sold by an estate, comparable #3 sold by an executor and comparable #4 was first sold by Sheriff's Deed and then was sold, unadvertised, as reported by the appellant.

In support of its contention of the correct assessment the board of review submitted information on six comparables with equity data and four of the comparables also have sales data.

Each of the comparables is a one-story frame dwelling that was built between 1887 and 1950. The comparables range in size from 880 to 1,344 square feet of living area. One of the comparables has a partial basement. Five of the homes have central air conditioning and each has a garage ranging in size from 364 to 1,088 square feet with one of the comparables having both an attached and a detached garage. The properties have improvement assessments ranging from \$13,785 to \$19,200 or from \$13.27 to \$16.35 per square foot of living area.

Four comparables sold between March 2010 and April 2013 for prices ranging from \$47,500 to \$68,000 or from \$50.60 to \$56.82 per square foot of living area, including land.

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

In written rebuttal, the appellant asserted that an "enclosed room with no heat in it" has been included in the assessor's living area square footage calculation. A photograph of a space heater was included asserting this was the main heating source.

As to the board of review's sales, the appellant contends that comparable #2 was for sale through a Realtor for three years and comparable #3 was sold between family members. Board of review comparable #6 is a superior property to the subject with a basement which was not reported.

Furthermore, the appellant argued that the subject property has an unconventional heating unit of a wood stove with a back-up by a space heater. Appellant also argued that auction sales are advertised at least 30 days prior to the auction date and appellant's comparable #3 was advertised by a Realtor for at least four months prior to the time it sold.

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 a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 as this dwelling is much larger than the subject and the sale price appears to be an outlier on this record. The Board has also given reduced weight to board of review comparable sales #3, #4 and #5 due to differences in dwelling size and/or age when compared to the subject dwelling of 1,399 square feet that was built in 1887.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #4 along with board of review comparable sale #2. These most similar comparables sold for prices ranging from \$36.02 to \$50.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$49.56 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be well-justified when giving due consideration to the subject's additional large outbuilding in comparison to these sale properties. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

The taxpayer also contends assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 a total of ten equity comparables to support their respective positions before the Property Tax Appeal Board. Again, the Board has given reduced weight to appellant's comparable #3 along with board of review comparables #3 through #6 due to differences in dwelling size and/or age as compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2 and #4 along with board of review comparables #1 and #2. These comparables had improvement assessments that ranged from \$11.61 to \$16.78 per square foot of living area. The subject's improvement assessment of \$14.64 per square foot of living area falls within the range established by the best comparables in this record and appears justified when giving due consideration to the subject's dwelling size and additional outbuilding feature. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence, and that the subject's assessment as established by the board of review is correct and no reduction 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.

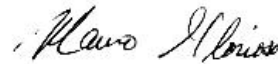
Chairman




Member



Member



Member



Acting Member

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



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.