



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

APPELLANT: Thomas Clisham  
DOCKET NO.: 14-00252.001-R-1  
PARCEL NO.: 24-25-280-009

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

**LAND:** \$ 3,150  
**IMPR.:** \$13,520  
**TOTAL:** \$16,670

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Ogle 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 brick and frame dwelling that has 1,186 square feet of living area. The dwelling was constructed in 1957. Features include an unfinished basement, central air conditioning, a fireplace, a 352 square foot attached garage and a 280 square foot detached

garage. The subject property has 9,180 square feet of land area. The subject property is located in Flagg Township, Ogle 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 information pertaining to the sale of the subject property. The appellant's appeal petition indicated the subject property sold in October 2013 for \$50,000 or \$42.16 per square foot of living area including land. The appellant submitted the settlement statement associated with the sale of the subject property. The subject property was advertised for sale on the open market for approximately three months and the sale was not between related parties.

The appellant also submitted four comparable sales to bolster the overvaluation claim. 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" disclosing the total assessment for the subject of \$32,201. The subject's assessment reflects an estimated market value of \$96,613 or \$78.93 per square foot of living area including land using the statutory level of assessment of 33.33%.

In support of the subject's assessment, the board of review submitted four comparable properties, three of which had sold, to demonstrate the subject property was uniformly assessed. The comparables had varying degrees of similarity when compared to the subject. Three comparables sold from July 1995 to June 2002 for prices ranging from \$80,000 to \$82,000 or from \$68.14 to \$71.68 per square foot of living area including land.

The board of review did not address or refute the subject's sale price.

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 located in a nearby golf course community and none are recent sales. The appellant also submitted information on four new comparable sales. The board of review objected to the submission of the new comparable sales.

**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 and a reduction in the subject's assessment is warranted.

As an initial matter, the Board hereby sustains the objection of the board of review with respect to the new comparable sales submitted by the appellant under rebuttal. The Board finds it cannot consider this new evidence. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or **newly discovered comparable properties**. (Emphasis Added). A party to the appeal shall be precluded from submitting its own case in chief in guise of rebuttal evidence. (86 Ill.Admin.Code §1910.66(c)).

The Board finds the best evidence of market value contained in this record is the sale of the subject property in October 2013 for \$50,000. The Board finds the subject's sale meets the fundamental elements of an arm's-length transaction. The buyer and seller were not related; the subject property was exposed to the open market; and there is no direct evidence the parties to the transaction were under duress or compelled to buy or sell. 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**. (Emphasis Added) Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). The subject's assessment reflects an estimated market value of \$96,613, which is considerably more than its recent sale price. The board of review did not present any evidence to refute the arm's-length nature of the subject's transaction.

The Board further finds the comparable sales submitted by the appellant and the board of review does not overcome the subject's arm's-length sale price as provided by the aforementioned controlling Illinois case law. Moreover, the three comparable sales submitted by the board of review sold in 1995 and 2002, which are dated and are not reliable indicators of market value as of the subject's January 1, 2013 assessment date. Additionally, the Board finds the assessment equity comparables submitted by the board of review fails to address the overvaluation argument raised by the appellant.

Based on this analysis, the Board finds the subject property is overvalued and a reduction in its assessment is justified commensurate with the appellant's request.

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.

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Chairman



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Member



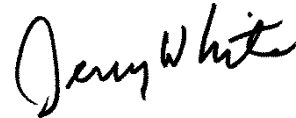
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Acting Member

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: December 18, 2015



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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.