



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

APPELLANT: Jimmy Cavaness
DOCKET NO.: 14-00495.001-R-1
PARCEL NO.: 17-35-476-012

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

LAND: \$ 1,419
IMPR.: \$ 9,914
TOTAL: \$11,333

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Bureau County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2014 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 dwelling of wood and vinyl siding exterior construction that has 2,912 square feet of living area.¹ The dwelling is 100+ years old. Features include an unfinished basement and a detached garage. The subject has a 12,406 square foot site. The subject property is located in Shelby Township, Bureau County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal.² In support of the overvaluation claim, the appellant submitted a grid

¹ The appellant's appeal petition indicates the subject dwelling contains 2,962 square feet of living area, but submitted no corroborating evidence in support of the reported dwelling size. The board of review's evidence indicates the subject dwelling contains 2,912 square feet of living area. The board of review submitted the subject's property record card with a schematic drawing of the dwelling depicting 2,912 square feet of living area. Based on this record, the Board finds the subject dwelling contains 2,912 square feet of living area.

² The appellant also marked assessment equity as an alternative basis of the appeal, but submitted no assessment equity evidence to support this claim. As a result, the Board hereby dismisses this aspect of the appeal.

analysis of four comparables located from two blocks to less than one mile from the subject. The comparables consist of two, one-story dwellings; a one and one-half story dwelling; and a two-story dwelling of wood, aluminum or vinyl siding exterior construction that were 46 to 100+ years old. Two comparables have unfinished basements and two comparables do not have a basement. Each comparable has central air conditioning, three comparables have a fireplace, and three comparables have garages that contain 250 or 320 square feet of building area. Comparable #1 is also improved with a 1,656 square foot Morton Building.³ The dwellings range in size from 1,120 to 3,190 square feet of living area and are situated on sites that contain from 4,329 square feet to 1.92 acres of land area. Comparables #1 through #3 sold in July or August 2014 for prices ranging from \$18,500 to \$40,000 or from \$6.10 to \$15.71 per square foot of living area including land. Comparable #4 was listed for sale as of February 2015 for \$24,900 or \$22.23 per square foot of living area including land.

The appellant's evidence also indicates the subject property was purchased in May 2007 for \$59,900 in a contract for deed transaction. The appeal petition indicates the sale was not between family or related corporations; the property sold by the owner; and the property was advertised for sale in the local paper.

The appellant also submitted the subject's assessment history from 2007 through 2014. The appellant indicated the community in which the subject is located needs new infrastructure and is a superfund site from a zinc mine with no known date to remedy contamination. The appellant contends grass will not grow in the side yard due to contamination. 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 property of \$18,000. The subject's assessment reflects an estimated market value of \$54,087 or \$18.57 per square foot of living area including land area when applying Bureau County's 2014 three-year average median level of assessment of 33.28%.

In support of the subject's assessment the board of review submitted 16 comparables to demonstrate the subject property was equitably assessed.⁴ Four of the board of review comparables (#1, #8, #13 and #16) had sold, one of which was also utilized by the appellant. (Comparable #1). These comparables are located from .67 of a mile to 4 miles from the subject. They consist of a one-story dwelling; a one and one-half story dwelling; a two and one-half story dwelling; and a part one story and part two-story dwelling of stucco, brick, wood, aluminum or vinyl siding exterior construction that are from 48 to 100+ years old. The comparables have unfinished basements and central air conditioning. Comparable #8 has a garage. Comparable #13, which was also used by the appellant, has a 1,656 square foot Morton Building that was constructed in 2007. The dwellings range in size from 1,626 to 3,190 square feet of living area and are situated on sites that contain from 6,226 square feet to 1.92 acres of land area. The comparables sold from October 2011 to October 2014 for prices ranging from \$40,000 to \$69,000 or from \$12.54 to \$36.94 per square foot of living area including land.

³ According to the Property Record Card submitted by the board of review, the Morton Building was constructed in 2007 and has a "TRUE VALUE" of \$21,442.

⁴ The Board finds it needs not further address the assessment inequity evidence since this aspect of the appellant's appeal was dismissed for insufficient evidence.

The board of review argued the subject sold on a contract for deed that was fulfilled in 2014 for \$59,900 or \$20.22 per square foot of living area including land, which is more than the subject's estimated market value of \$54,087 or \$18.57 per square foot of living area including land as reflected by its assessment. The board of review claimed the home was remodeled with refurbished siding. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued the common comparable previously sold in 2005, prior to the construction of the Morton Building for \$99,900 when the market was strong. This property resold in 2014 for \$40,000, showing the sharp decline in value. The appellant also submitted a report of all 25 sales that occurred in the subject's community from January 2014 through August 11, 2015. The appellant calculated these properties had an average sale price of \$19,384.

Conclusion of Law

As an initial matter, the Board finds it cannot consider the report containing 25 sales that was submitted by the appellant in rebuttal. The Board finds the report contains 20 new comparable sales not previously or timely submitted pursuant to the Board's rules. 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)).

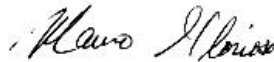
The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation as a basis of the appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof 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 gave little weight to the subject's contract for deed transaction that was purportedly fulfilled in 2014. The Board finds the sale price was established in 2007, which is dated and not indicative of market value as of the subject's January 1, 2015 assessment date.

The parties submitted market value evidence on seven comparable sales for the Board's consideration. One comparable was utilized by both parties. The Board gave less weight to comparables #2, #3 and #4 submitted by the appellant due to their dissimilar design when compared to the subject. In addition, comparables #1 and #4 are considerably smaller in dwelling size when compared to the subject and comparables #3 and #4 do not have basements, unlike the subject. The Board gave less weight to comparables #1, #8 and #16 submitted by the board of review. Comparable #1 is located 4 miles from the subject and is dissimilar in design, smaller in dwelling size and newer in age when compared to the subject. Comparable #8 is dissimilar in design, smaller in dwelling size and newer in age when compared to the subject. Comparable #16 is smaller in dwelling size and sold in October 2011, which is dated and less indicative of market value as of the subject's January 1, 2014 assessment date.

The Board finds best indicator of market value contained in the record is the one remaining comparable sale, which was utilized by both parties. This comparable is more similar when compared to the subject in location, design, age, dwelling size and most features, but is superior to the subject in land area, central air conditioning and the 1,656 square foot Morton Building. It sold in July 2014 for \$40,000 or \$12.54 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$54,087 or \$18.57 per square foot of living area including land, which is considerably more than the most similar comparable sale that was submitted by both parties. After considering adjustments to the most similar comparable for any differences when compared to the subject, such as land area, features and the Morton Building, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, a 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

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: March 20, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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