



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

APPELLANT: Sisters of Faith Trust
DOCKET NO.: 14-00907.001-R-1
PARCEL NO.: 23-2-08-17-09-104-004

The parties of record before the Property Tax Appeal Board are Sisters of Faith Trust, the appellant; and the Madison 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 **Madison** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$920
IMPR.: \$2,600
TOTAL: \$3,520

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Madison 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 is improved with a one-story dwelling of frame construction with approximately 900 square feet of living area. The dwelling was constructed in 1949. Features of the property include a partial basement, central air conditioning and a one-car detached garage with 240 square feet of building area. The property has a 4,800 square foot site and is located in Alton, Alton Township, Madison County.¹

Cynthia Shriver, co-trustee, appeared before the Property Tax Appeal Board contending overvaluation and assessment inequity as the bases of the appeal.

¹ A consolidated hearing was held with Docket No. 14-02959.001-R-1, which was an appeal on the same property generated from a decision from the Madison County Board of Review applying a township equalization factor of .9736. Although the appellant requested the appeal for Docket No. 14-02959.001-R-1 be withdrawn, the Property Tax Appeal Board (PTAB) will issue a separate decision in order to clarify the extent of the PTAB's authority to grant relief.

The appellant completed Section IV of the appeal disclosing the subject property was purchased on March 24, 2014 for a price of \$10,550. The appellant indicated the property was purchased from HUD (the Department of Housing and Urban Development) and the parties to the transaction were not related. The appellant further indicated that the property had been sold through a Realtor, the property had been listed in the Multiple Listing Service (MLS) and the property had been advertised for 205 days. During the hearing Ms. Shriver testified the subject property was also listed on the internet. She explained that the bidding process is done online.

Shriver testified that the roof had to be replaced on this property. She testified that the main damage was to the kitchen ceiling and floor. The kitchen floor had been wet causing it to warp or become wavy. She explained the kitchen ceiling was plywood so all that needed to be done was to paint the ceiling. Shriver also testified the kitchen counter top was damaged and had to be replaced as well as the kitchen cabinets, which were replaced with used cabinets. The witness also indicated there were some electrical issues in the kitchen and the water supply line in the front yard had to be replaced. She estimated the roof cost \$3,000 to \$4,000; the flooring was \$800 to \$900; and the cabinets were approximately \$1,200.

In further support of her arguments the appellant submitted information on five comparables improved with four, one-story dwellings and a bi-level dwelling that ranged in size from 850 to 1,436 square feet of living area. The dwellings were constructed from 1940 to 1975. Three comparables had central air conditioning, one comparable had a fireplace and three comparables had a 1-car garage. The comparables were described as being located from .94 of a mile to 4.5 miles from the subject property. The sales occurred from February 2014 to January 2015 for prices ranging from \$10,000 to \$20,000 or from \$11.11 to \$13.93 per square foot of living area, including land. The comparables had improvement assessments ranging from \$960 to \$15,590 or from \$1.07 to \$17.32 per square foot of living area.

The appellant also contends comparables #2 through #4 were over assessed in relation to their purchase prices.

Based on this evidence the appellant requested the subject's assessment be reduced to \$6,666.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,360. The subject's assessment reflects a market value of \$31,092 or \$34.55 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Madison County of 33.32% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$9,440 or \$10.49 per square foot of living area.

The board of review appeared before the Property Tax Appeal Board by its members, Bessie Powers, Tamara Soland and Susan Rolens, and submitted information on four comparable sales. The comparables were improved with one-story dwellings of frame construction that ranged in size from 644 to 945 square feet of living area. The comparables were constructed from 1948 to 1958. One comparable was located along the same street and approximately one block from the subject property and the three remaining comparables were located from .43 of a mile to 4.82 miles from the subject property. Each comparable has an unfinished basement and central air

conditioning. Three comparables each had a garage with either 220 or 384 square feet of building area. The comparables sold from February 2012 to December 2014 for prices ranging from \$32,000 to \$78,000 or from \$34.86 to \$92.86 per square foot of living area, including land. Board of review sale #3, which sold for \$78,000 in December 2014, was a subsequent sale of appellant's sale #3, which sold in August 2014 for a price of \$14,500. Ms. Powers did not know if any repairs were made to this property between the two sale dates. The comparables had improvement assessments ranging from \$8,200 to \$15,180 or from \$8.93 to \$18.68 per square foot of living area.

In rebuttal Ms. Shriver asserted that the MLS described board of review comparable #1 as having three-bedrooms and two bathrooms while the subject has only two-bedrooms and one bathroom. She also indicated the MLS described this comparable as having lots of updates such as exterior doors, storm doors, new windows, new furnace, new central air conditioning and new flooring, while the subject had existing exterior doors, storm doors, windows, furnace, central air conditioning and water heater. With respect to board of review comparable #2, Ms. Shriver indicated the MLS stated this property had hardwood floors in good shape, appliances included as well as a newer gas furnace and water heater. She noted this property had a full basement while the subject has a partial basement that is 6.5 feet tall. Shriver indicated that the MLS described board of review sale #3 as being completely updated inside and outside. The kitchen was described as having new cabinets, glass tile backsplash, new countertops and new appliances while the subject has none of these features. She also noted that the MLS stated this property had a ½ bathroom downstairs and a bonus room in the basement used for another bedroom. This property also has a screened in porch updated with new flooring and storm doors. Ms. Shriver noted that board of review sale #4 sold in February 2012; the home was only 644 square feet of living area, significantly smaller than the subject dwelling; and the MLS described the property as being completely remodeled.

In rebuttal the appellant also provided a new additional comparable sale. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

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

Pursuant to this rule the Property Tax Appeal Board finds the new comparable sale provided by the appellant is improper rebuttal evidence and the Board will not consider this new property in determining the correct assessment of the subject property.

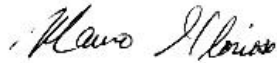
Conclusion of Law

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.

The Board finds the best evidence of market value as of the assessment date at issue to be the purchase of the subject property for a price of \$10,550. The appellant provided testimony and completed the appeal form disclosing the purchase of the subject property had the elements of an arm's length transaction. The parties to the transaction were not related and the property had been exposed on the open market through the MLS and on the internet for in excess of 200 days. The appellant also provided testimony that the subject dwelling was in need of repairs to the roof and kitchen prior to the purchase as well as in need of a new water supply line. The board of review did not present any evidence challenging the arm's length nature of the subject's transaction. The Property Tax Appeal Board further finds the sales provided by the board of review did not refute the fact the subject property was involved in a sale between unrelated parties after being exposed on the open market for 205 days. Furthermore, the sales provided by the board of review appeared to be superior to the subject dwelling at the time of its sale. In light of the subject's purchase and the testimony about the property's condition at the time of sale, the Board finds a reduction in the subject's assessment is justified.

The appellant also marked assessment equity as an alternative basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. 86 Ill.Admin.Code 1910.63(e). After an analysis of the assessment data and considering the reduction to the subject's assessment based on the appellant's overvaluation argument, the Board finds a further reduction to the assessment based on assessment inequity is not justified.

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: _____

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: September 23, 2016



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.