



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

APPELLANT: Pieter & Stephanie Kruger
DOCKET NO.: 14-02314.001-R-1
PARCEL NO.: 09-02-34-112-011

The parties of record before the Property Tax Appeal Board are Pieter & Stephanie Kruger, the appellants, and the Douglas County Board of Review.

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

LAND: \$6,399
IMPR.: \$34,508
TOTAL: \$40,907

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Douglas 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 one-story dwelling with a partially finished attic. The dwelling is of frame construction and contains 1,433 square feet of living area.¹ The dwelling was constructed in 1920. Features of the home include a partial unfinished basement, central air conditioning and an attached 286 square foot garage. The property has an 11,520 square foot site and is located in Tuscola, Tuscola Township, Douglas County.

¹ The appellants described the subject as a 1.5-story dwelling and provided a copy of the subject's property record card which reflected this description on the schematic drawing (the document is dated January 8, 2015). The assessing officials described the subject dwelling as a one-story home also with 1,433 square feet of living area and provided a property record card with a schematic drawing noting the home to be a one-story (the document is dated July 17, 2015). The Board finds this discrepancy in design description does not prevent a determination of the correct assessment on this record and further evidence about this issue will be discussed in the body of the decision.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on three comparable sales located within fifteen blocks of the subject property. The comparable parcels range in size from 9,800 to 14,500 square feet of land area and are improved with a one-story and two, 1.5-story dwellings of frame construction that were 94 or 104 years old. The homes range in size from 1,817 to 2,370 square feet of living area and feature basements, one of which has finished area. Each home has central air conditioning and a garage ranging in size from 348 to 1,088 square feet of building area. One comparable also has a fireplace. The properties sold between May 2012 and July 2014 for prices ranging from \$128,500 to \$150,000 or from \$55.70 to \$82.55 per square foot of living area, including land.

Based on this evidence, the appellants requested a total assessment of \$29,707 which would reflect a market value of approximately \$89,130 or \$62.20 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 \$40,907. The subject's assessment reflects a market value of \$123,736 or \$86.35 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Douglas County of 33.06% as determined by the Illinois Department of Revenue.

In a memorandum, the Douglas County Supervisor of Assessments, Laurena Cain, outlined the differences in treating the subject dwelling as a one-story and a 1.5-story dwelling along with the resulting differences in dwelling size based on "our CAMA system" calculations. She did not address the differences in the property record cards of the subject property as presented by the appellants and as filed by the board of review.²

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within three blocks of the subject property. The comparable parcels range in size from 7,840 to 10,855 square feet of land area and are improved with one-story dwellings of frame or brick construction that were 84 or 94 years old. The homes range in size from 1,222 to 1,744 square feet of living area and feature basements, each of which are fully or partially finished. Each home has central air conditioning, a fireplace and a garage ranging in size from 528 to 720 square feet of building area. The properties sold between August 2012 and September 2014 for prices ranging from \$125,900 to \$150,000 or from \$81.71 to \$103.03 per square foot of living area, including land. The memorandum further contended that comparable sales #1 and #2 were more similar than comparable #3 due to its brick exterior construction; it also was asserted that sale #1 "would carry more weight than #2 because of the sale date of 2012 opposed to 2014."³

² In light of the Property Tax Appeal Board's previous determination of the subject's one-story design and dwelling size, the Board will not further examine the secondary grid analysis which the board of review included if the subject dwelling were a 1.5-story home containing the calculated dwelling size of 2,436 square feet as compared to the appellants' three comparable sales.

³ The Board finds when examining proximity in time on either side of January 1, 2014, the statement in the memorandum is erroneous in weighing the sales data; the sales in August and September 2014, respectively, are actually closer in time to the assessment date at issue than sale #2 that occurred in August 2012.

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

In written rebuttal, the appellants further addressed the design and dwelling size conflicts in the record. Specifically, the appellants reported that the finished attic area is no more 370.5 square feet and not 70% of the first floor area as suggested by the CAMA system. In light of the arguments, the appellants agree the dwelling should not be described as a 1.5-story home under the CAMA system.

As to board of review sale #1, the appellants noted the home has a substantial finished basement area of 1,280 square feet which is not an amenity of the subject dwelling. The appellants also noted that board of review sale #2 has a more recent sale that occurred in April 2015 (see applicable property record card) which is too far removed from the assessment date at issue.⁴

Lastly, the appellants brought forth an argument about differences in land assessments on an equity basis. Since "[e]ach appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board," in accordance with Section 16-180 of the Property Tax Code (35 ILCS 200/16-180), the Board cannot consider nor further address this belated land inequity argument that has been raised by the appellants in their rebuttal filing.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparable #2 as this dwelling is significantly larger containing 2,370 square feet of living area than the subject dwelling of 1,433 square feet of living area. The Board has also given reduced weight to board of review comparables #1 and #3; comparable #1 has a 1,280 square foot finished basement which is a dissimilar amenity when compared to the subject and comparable #3 is constructed with a superior brick exterior when compared to the subject.

The Board finds the best evidence of market value to be appellants' comparable sales #1 and #3 along with board of review comparable sale #2. These three most similar comparables range in dwelling size from 1,222 to 1,986 square feet of living area. These properties sold between May 2012 and July 2014 for prices ranging from \$125,900 to \$150,000 or from \$64.70 to \$103.03 per square foot of living area, including land. The subject's assessment reflects a market value of \$123,736 or \$86.35 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on per-square-foot basis and below the

⁴ The Board recognizes that the assessing officials reported the prior 2012 sale in the grid analysis of comparable sales.

range in terms of overall value. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property including the subject's unfinished basement and smaller garage than these best comparables, the Board finds the subject's assessment is supported 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

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: July 22, 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.