



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

APPELLANT: Richard Hermes
DOCKET NO.: 14-02625.001-F-1
PARCEL NO.: 07-06-05-100-003

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

F/Land:	\$3,090
Homesite:	\$1,123
Residence:	\$16,875
Outbuildings:	\$0
TOTAL:	\$21,088

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Calhoun 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.¹ 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 cabin of frame construction with 856 square feet of building area including a low-ceiling loft area.² The cabin was constructed in approximately 2008. Features of the building include a crawl-space foundation, central air conditioning, a wood stove, a front porch and a deck. The entire parcel has 32-acres of tillable land, 65-acres of

¹ There is a letter in the record prepared by Patricia Langland, Chief County Assessment Officer for Calhoun County reporting that Final Decisions were mailed on February 25, 2015, although the decisions were incorrectly printed with a date of December 17, 2014.

² Within Section III of the appeal petition, the appellant reported the 640 square foot cabin has a "small loft" that is "not high enough to stand [straight]" in. The appellant's appraiser reported a building size of 856 square feet with a schematic drawing to support the calculation and did not note the ceiling height of the loft in the report. The assessing officials failed to provide any data (i.e., property record card as required) and adopted the appraiser's reported building size.

woodlands and a 1-acre homesite. The property is located in Hamburg Township, Calhoun County.

The appellant contends overvaluation as the basis of the appeal only as to the improvement assessment of the cabin. No dispute was raised with the homesite or farmland assessments. In support of this overvaluation argument concerning the cabin, the appellant submitted an appraisal prepared by Melissa M. Carter, a State Certified Residential Appraiser, estimating the subject cabin along with a one-acre homesite had a market value of \$54,000 as of January 1, 2014.

The appraiser described the subject's actual and highest and best use both as a hunting cabin and the subject's site was considered average, but it was noted it was not easily accessible without a 4 wheel drive vehicle.

The appraiser utilized the sales comparison approach to value in arriving at the opinion. In the report, the appraiser outlined three comparables sales located from 3.83 to 26.44-miles from the subject property. The comparables were described as parcels ranging in size from 7,500 square feet to one-acre (43,560 square feet) of land area that were improved with a cottage and two, cabins of frame exterior construction. The structures were 45 to 60 years old and range in size from 744 to 950 square feet of building area. Two of the comparables have central air conditioning and a one-car garage. Two of the comparables have river views. The properties sold between March 2013 and October 2014 for prices ranging from \$30,000 to \$55,000 or from \$31.58 to \$73.92 per square foot of building area, including land.

The appraiser made adjustments to the comparables for financing concessions and/or for differences from the subject property in location, land area, view, age, room count, building size, lack of air conditioning, garage amenity and/or other amenity differences. From this process the appraiser opined adjusted sale prices for the comparables ranging from \$38,900 to \$66,110. In the report, the appraiser noted that a location adjustment was necessary for sale #1 due to the "subject's steep drive." On page 3 of the appraisal, the appraiser noted, "The subject drive way is steep and not accessible without 4 wheel drive which may adversely effect [sic] market appeal." From the data, the appraiser determined a market value of \$54,000 was considered reasonable for the subject.

Based on this evidence, the appellant requested an assessment for the improvement and homesite that combined reflect the appraised value of \$54,000.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the Final Notice of Revised Assessment disclosing the total assessment for the subject of \$23,544. The subject's disputed homesite assessment of \$1,123 and improvement or building assessment of \$19,331 combined reflects a market value of \$61,368, homesite land included, when using the 2014 three year average median level of assessment for Calhoun County of 33.33% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted two pages entitled "Board of Review Work Sheet" and a memorandum from Patricia Langland, Clerk of the Board of Review. In the memorandum, Langland asserted that board of review noted the appraiser's comment on page

two about a loft that raised the square footage of the cabin from 680 square feet to 856 square feet. Additionally, the board of review noted that appraiser's remarks about the steep driveway necessitating and adjustment. "Board of review felt since there are so many cliffs and homes built on high areas to avoid flooding; this was a normal part of living in Calhoun." Therefore, the board of review "raised" the appraisal to adjust for the driveway and used \$67 per square foot as applied to the new building size.

Based on the foregoing argument about the appraisal report, the board of review requested confirmation of the subject's assessment.

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 to be the appraisal submitted by the appellant with an estimated market value of \$54,000. The appraiser presented a credible report explaining the lack of recent similar cabin sales resulting in the selection of comparables from similar areas with adjustments for differences.

The Property Tax Appeal Board finds the criticisms presented by the board of review through the clerk were not sufficiently supported to overcome the facts presented in the appraisal. Moreover, the board of review provided no sales data to refute the sales data presented in the appraisal report which occurred proximate in time to the valuation date at issue and where of similar cottage/cabin buildings that were similar in size to the subject. Therefore, the Board finds that assessor's/board of review's commentary about the driveway and determination of the building's size were not sufficient bases to discredit the appellant's appraisal report.

The subject's assessment reflects a market value of \$61,368, including homesite land, which is above the appraised value of \$54,000. The Board finds the subject cabin and 1-acre homesite had a market value of \$54,000 as of the assessment date at issue. Since market value has been established the 2014 three year average median level of assessments for Calhoun County of 33.33% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)). Based on this evidence the Board finds a reduction in the subject's improvement assessment is 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

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.