



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

APPELLANT: Nancy Awe
DOCKET NO.: 15-01502.001-R-1
PARCEL NO.: 11-600-028-00

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

LAND: \$11,940
IMPR.: \$25,060
TOTAL: \$37,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Logan County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2015 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 1,600 square feet of living area. The dwelling was constructed in 1947 and is approximately 69 years old. Features of the property include a partial basement, central air conditioning, two bathrooms and a detached metal clad two-car garage with 1,296 square feet of building area. The subject property has a .64 acre or 27,911 square foot site and is located in the Lincoln Lakes Condominium Association Planned Unit Development, Lincoln, Broadwell Township, Logan County.

The appellant and Steve Hankins, a co-owner (in joint tenancy) of the property, appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. Initially, the appellant and Mr. Hankins were questioned about the purchase of the subject in August 2014 for a price of \$160,000. Mr. Hankins testified that the home was not listed on the open market. He testified that the seller, Cynthia Singleton, had been trying to sell the property

for years but it would not pass a house inspection so the property was not actively on the market when they purchased it. Hankins explained that they knew she was trying to sell the home based on her past attempts and the fact they had looked at the house when it was on the market. They had looked at the property approximately two years prior to the time it was purchased. When they approached her about the home she had an asking price of \$180,000. Hankins testified he told her the home would not pass an inspection and countered with \$160,000, which was accepted. Neither Ms. Awe or Mr. Hankins was related to the seller. Hankins indicated that the seller was under no compulsion to sell but explained that the seller did not want to spend another winter at the home and she had liens on a tavern and the home that she wanted to get off. The witnesses indicated they were under no compulsion to purchase the property. Hankins explained that prior to the purchase they did inspect the subject property and observed the home where they had physical access.

In support of the assessment inequity argument the appellant submitted information on six equity comparables located in the subject's planned unit development that were improved with one story dwellings of frame construction that ranged in size from 1,420 to 2,170 square feet of living area. The dwellings ranged in age from 35 to 58 years old. One comparable had a partial basement with the remaining comparables having slab and/or crawl space foundations. Each comparable had central air conditioning, three comparables each had one fireplace and five of the comparables had garages ranging in size from 288 to 676 square feet of building area. These properties had sites ranging in size from 10,342 to 16,559 square feet of land area. The comparables had improvement assessments ranging from \$14,880 to \$33,930 or from \$10.13 to \$18.44 per square foot of living area. The comparables had land assessments ranging from \$4,430 to \$7,080 or either \$.43 or \$.55 per square foot of land area. Mr. Hankins was of the opinion each of these properties was in better condition than the subject dwelling but being assessed for less than the subject dwelling.

Mr. Hankins also testified to the poor condition of the subject dwelling and provided copies of photographs depicting the condition of the home. He explained the outer walls are 2" x 4" studs with 65% of the home constructed on 36 inch centers with no wood sheathing and siding nailed to the framing. Hankins explained that the house had two complete roofs and a portion of the roof had 5 layers of shingles causing excessive weight harming the foundation. He removed the shingles and hauled them to a landfill. The witness also asserted the subject property has 2" x 4" floor joists, which sag causing uneven floors. Hankins further asserted the wiring is in poor condition and needed to be redone. The witness also indicated the property has an erosion problem and has further issues due to being in a flood zone.

Based on this evidence the appellant requested the subject's land assessment be reduced to \$7,000 and the improvement assessment be reduced to \$30,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,820. The subject's total assessment reflects a market value of approximately \$158,191 when using the 2015 three-year average median level of assessment for Logan County of 33.39% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$40,880 or \$25.55 per square foot of living area and a land assessment of \$11,940 or \$.43 per square foot of land area.

Appearing on behalf of the board of review were Jane Ryan and Ann Curry. In support of its contention of the correct assessment the board of review submitted information on four comparables improved with a part 1-story and part 1½-story dwelling and three part 1-story and part 2-story dwellings of frame construction that ranged in size from 1,256 to 1,526 square feet of living area. One of the dwellings was 9 years old and three dwellings ranged in age from 55 to 86 years old. One comparable had a basement and three had crawl space foundations, two comparables have central air conditioning, two comparables have fireplaces and each comparable has a garage ranging in size from 387 to 728 square feet of building area. These properties had sites ranging in size from .31 acres to .59 acres or from approximately 13,504 to 25,700 square feet of land area. The board of review indicated these properties were purchased from April 2014 to November 2015 for prices ranging from \$200,000 to \$295,000 or from \$157.97 to \$210.98 per square foot of living area, including land. The comparables had total assessments ranging from \$42,640 to \$87,480, with improvement assessments ranging from \$36,870 to \$80,270 or from \$29.36 to \$62.81 per square foot of living area and land assessments ranging from \$5,770 to \$11,020 or \$.42 and \$.43 per square foot of land area.

To document the appeal, the board of review provided a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the subject's sale disclosing a purchase price of \$160,000. The board of review also provided photographs of the subject property taken in February 2016, as well as copies of the property record cards and photographs of the comparables it utilized.

Ms. Ryan testified the assessment of the subject property is slightly under the property's purchase price and the board of review thought the assessment was reasonable. She also testified that the comparables utilized by the board of review were located in the subject's condominium association and the sales support the subject's assessment.

In rebuttal Mr. Hankins asserted that board of review comparable #3 differed from the subject property in design. He also contends this property has an additional 300 square feet in the second floor area that is not reflected in the board's analysis. With respect to comparable #2, Mr. Hankins testified this property does not compare to the subject in design, amenities and condition. With respect to board of review comparable #1, Mr. Hankins asserted this property does not compare with the subject in design and condition. He also testified this property has city water while the subject has a well. Mr. Hankins also testified that board of review comparable #4 is only nine years old, the dwelling differs from the subject in design and this property has city water while the subject has a well.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

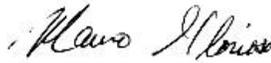
With respect to the improvement, the Board finds the best evidence of assessment equity to be the appellant's comparables which are more similar to the subject property in design or style than were the comparables submitted by the board of review. The appellant's comparables had improvement assessments that ranged from \$10.13 to \$18.44 per square foot of living area. The subject's improvement assessment of \$25.55 per square foot of living area falls above the range established by the best comparables in this record. Less weight was given to the comparables provided by the board of review due to difference in design and the fact the photographs of these properties appear to depict dwellings in superior condition than the subject property. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is justified.

With respect to the land assessment, the record contains ten comparables provided by the parties with sites ranging in size from 10,342 to 25,700 square feet of land area. One comparable has a land assessment of \$.42 per square foot of land area, eight comparables have a land assessment of \$.43 per square foot of land area and one comparable has land assessment of \$.55 per square foot of land area. The subject's land assessment of \$11,940 or \$.43 per square foot of land area is well supported on this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

As a final point, although the subject's assessment is reflective of the property's market value based on the August 2014 purchase price of \$160,000, the basis of the appeal is assessment inequity. The board of review provided comparables that recently sold as support for the subject's assessment. The Board finds, however, that board of review comparables #1, #2 and #3 had assessment to sales price ratios ranging from 16.09% to 24.01% while the subject has an assessment to sale price ratio of 33.01%, significantly above these comparables. In fact, board of review comparables #1 and #2 sold for prices greater than the subject property but each has a total assessment that is less than the subject's total assessment. Furthermore, board of review comparable #3 sold for \$135,000 more than the subject property but has an assessment that is only \$7,920 greater than the subject's assessment. The Board finds these sales demonstrate the subject property is being assessed at a substantially higher proportion of fair cash value than these three comparables, which further support the appellant's lack of uniformity argument.

In conclusion, the Property Tax Appeal Board finds a reduction in the subject's assessment is appropriate.

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



Acting 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: August 18, 2017



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.