



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

APPELLANT: Robert White
DOCKET NO.: 15-01506.001-R-1
PARCEL NO.: 01-001-129-00

The parties of record before the Property Tax Appeal Board are Robert White, the appellant, and the Jo Daviess 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 **Jo Daviess County Board of Review** is warranted. The correct assessed valuation of the property is:

LAND: \$2,645
IMPR.: \$6,815
TOTAL: \$9,460

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Jo Daviess 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 consists of a one-story dwelling of frame construction with 1,419 square feet of living area and an unfinished attic.¹ The dwelling was originally constructed in the 1900's with 988 square feet of living area and a 431 square foot addition was built in approximately 2011. Features of the home include a 988 square foot unfinished basement plus a 431 square foot basement garage. The subject parcel is a .59-acre or a 25,600 square foot site which is also improved with a pole barn with two lean-tos' attached that is in poor condition. The property is located in Apple River, Apple River Township, Jo Daviess County.

¹ The appellant reports living area of 1,397 square feet. The board of review reported a dwelling size of 1,419 square feet which was supported by a property record card with a schematic drawing. On this record, the Board finds the board of review submitted the best evidence of dwelling size.

The appellant contends overvaluation as the basis of the appeal. No specific dispute was raised with regard to the land assessment. In support of the overvaluation argument, the appellant submitted a brief along with data on three comparable sales.

The appellant contends that the subject property was purchased at auction in 2004 when it was in poor condition. In 2010 construction began of 431 additional square feet of living area located above a basement garage; the construction was "completed" in 2012 according to the appellant. The appellant also reported that "all of" the interior walls on the main level have been torn out; the attic is not livable as it has no insulation or drywall. The appellant reported the attic has been "barricaded off since the time of purchase." The appellant also reported that the subject dwelling is "located adjacent to the railroad tracks and the stockyard, which negatively impacts the market value of the property." In support of the condition issues, the appellant submitted 12 ground-level color photographs of both the exterior and interior of the subject dwelling along with two color aerial photographs depicting the area immediately surrounding the subject dwelling. The interior photographs include what the appellant described as "unfinished kitchen" which appears to be in use/inhabited; "no drywall" in a photograph that also depicts an appliance and foodstuffs; a room with exposed ceiling joists and insulation; "unfinished floors" which also depict furnishings in the home; and a "ramp due to unlevel floors."

The comparable sales data presented in the Section V grid analysis consist of properties located within four blocks of the subject. A map and an area aerial photograph included with the evidence depicts the location of the subject and each of the comparable properties; comparable #1 appears to be a similar distance from railroad tracks as the subject dwelling. The comparable parcels range in size from .21 of an acre to .44 of an acre and are improved with a one-story, a two-story and a part one-story, part 1.5-story and part two-story dwelling, respectively. Each home is of frame exterior construction and was built between 1900 and 1914. The homes range in size from 624 to 1,604 square feet of living area. Two of the comparables have basements. One comparable has central air conditioning and each has a garage ranging in size from 344 to 671 square feet of building area. The properties sold between September 2013 and September 2014 for prices ranging from \$13,500 to \$39,900 or from \$8.42 to \$44.88 per square foot of living area, including land.

As to his sale #1, the appellant asserted this was most similar to the subject in style, but the property is not located near the stockyard; he also noted the property is currently being remodeled. Sale #2, while smaller than the subject, is not located near the railroad tracks or the stockyard. The appellant recognized that comparable #3 was smaller and differed in design from the subject, but this property also was not near the stockyard.

As part of the brief, the appellant also contends that the assessing officials, at the local board of review level, did not provide evidence or how those officials arrived at the 2015 assessment of the subject property.²

² The law is clear that proceedings before the Property Tax Appeal Board are de novo "meaning the Board will only consider the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review" (86 Ill.Admin.Code §1910.50(a)). Moreover, the jurisdiction of the Property Tax Appeal Board is limited to determining the correct assessment of the property appealed to it; the Board has no jurisdiction to address any alleged procedural and/or due process violations alleged with regard to actions and/or inactions at the local board of review level. (35 ILCS 200/16-180).

Based on the foregoing evidence and arguments, the appellant requested a reduced assessment that would reflect a market value of \$28,000 to account for the 2004 purchase price, condition and addition of square footage to the dwelling.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,505. The subject's assessment reflects a market value of \$45,900 or \$32.35 per square foot of living area, land included, when using the 2015 three year average median level of assessment for Jo Daviess County of 33.78% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a three-page brief detailing the evidence and arguments. The board of review contends that the subject dwelling is being assessed at 70% complete. (Exhibit A)

As to the appellant's comparable properties (Exhibit B), the board of review notes that comparable #1 is a two-story home as compared to the subject dwelling and this home is "in poor condition." The exterior is reportedly in poor condition and the interior has ceilings falling in, windows rotting out, there is no insulation, no heat and the plumbing is turned off. The owners of comparable #1 are using it for storage and were considering tearing it down due to condition. As such, the board of review disputes that this comparable is most similar to the subject dwelling which is being occupied and receiving a homeowner's exemption. Appellant's comparable #2 is reportedly in average condition and the board of review asserted this is a good comparable to the subject, except that the subject has a basement and the comparable has a crawl space foundation. The board of review described appellant's comparable #3 as a two-story frame home that is in average condition and had a garage added in 1997.

Exhibit C is information on three comparable sales presented by the board of review in support of the subject's assessment. Comparable #1 is an improved parcel of 38,400 square feet with a two-story frame dwelling that was built in the 1900's. The home is described as in poor condition and contains 1,664 square feet of living area and a full unfinished basement, central air conditioning, a fireplace and a 528 square foot garage. This property sold in December 2012 for \$64,000 or for \$38.46 per square foot of living area, including land. Comparables #2 and #3 are lots of 32,000 and 19,200 square feet of land area, respectively. Comparable #2 sold in March 2015 with a mobile home for \$15,500; the board of review contended a deduction of \$5,000 for personal property (mobile home) results in a value of \$10,500 or \$.33 per square foot of land area. Comparable #3 a vacant lot sold in December 2012 for \$6,000 or \$.31 per square foot of land area.

Exhibit D prepared by the board of review consists of suggested equity comparables. Since the appellant's appeal is based upon a market value argument, this data will not be further analyzed in this decision by the Property Tax Appeal Board.

Finally, as to the appellant's contention concerning the location of the subject property, the board of review argues that the "stockyard" is owned by the railroad and "is simply a piece of old concrete" (Exhibit E photograph); there is no livestock on the property. To the extent that location (external factors) may be an issue relevant to a given property, the board of review

contends that the appellant has failed to provide appropriate market evidence of external factors that impact the value of the subject property.

The board of review concludes that there have been a limited number of sales within the village of Apple River similar to the subject property and condition. However, with an assessment reflecting 70% complete for the subject, the board of review contends that the subject is properly assessed and requests confirmation of the assessment.

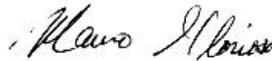
Conclusion of Law

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 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 appellant's comparables #1 and #3 along with board of review comparable #1 as each of these homes is a two-story dwelling which differs from the subject's one-story design. The Board has also given little weight to board of review sales #2 and #3 as these properties reflect land values only for purposes of this analysis as compared to the subject's improved parcel.

The Board finds the best evidence of market value to be appellant's comparable sale #2 which the board of review agreed was "a good comparable" to the subject. This most similar comparable sold in October 2013 for \$28,000, including land. This comparable has a smaller lot, is a smaller dwelling than the subject and has an inferior crawl-space foundation when compared to the subject property. However, the subject property is also deemed to be 70% complete given its ongoing renovation work. The subject's 2015 assessment reflects a market value of \$45,900, including land, which is not supported by the best comparable sale in this record. Based on this evidence the Board finds a reduction in the subject's 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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: June 19, 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

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