



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

APPELLANT: Glenn & Karen Fajardo
DOCKET NO.: 15-03720.001-R-1
PARCEL NO.: 01-000-435-40

The parties of record before the Property Tax Appeal Board are Glenn & Karen Fajardo, the appellants; and the Macoupin 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 **Macoupin** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$10,000
IMPR.: \$76,520
TOTAL: \$86,520

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Macoupin 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 brick and frame dwelling constructed in 2014 containing 2,424 square feet of living area.¹ Features of the home include a full basement with approximately 1,000 square feet of finished area, central air conditioning, a fireplace and a 1,116 square foot 3-car garage.² The subject is situated on a .46 acre site in Staunton, Staunton Township, Macoupin County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable properties. They are described as one or two-story dwellings between two and twelve years old ranging in size from 1,494 to 2,350 square feet of living area. They feature basements with finished areas, one fireplace each, central

¹ The appellants' discovered an error in the dwelling size in that a portion of the garage was erroneously assessed as part of the dwelling. The Board finds the correct dwelling size is 2,424 square feet of living area.

² The portion of the building that was erroneously assessed as living area must be added to the garage size.

air conditioning and garages that range in size from 530 to 830 square feet of building area. The comparables are located from 100 yards to two miles from the subject. The comparables site sizes range from 13,504 to 25,265 square feet of land area, or from .31 to .58 of an acre. Three of the comparables sold between February 2012 and December 2015 for prices ranging from \$196,500 to \$228,000 or from \$97.47 to \$152.61 per square foot of living area including land.

The appellants also submitted what was described as an appraisal.

Based on this evidence, the appellants requested the total assessment be reduced to \$80,000 or a market value of approximately \$240,000 or \$99.01 per square foot of living area including land at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$90,290. The subject's assessment reflects a market value of \$270,491 or \$111.59 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for Macoupin County of 33.38% as determined by the Illinois Department of Revenue.

With respect to the appellants' evidence, the board of review acknowledges there is a slight difference in the square footage listed for the appellants' property.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. They are described as one-story frame or brick and frame dwellings that range in size from 1,949 to 2,456 square feet of living area. They were built between 2006 and 2014. They feature full basements, two with finished area, central air conditioning and garages that range in size from 576 to 980 square feet of building area. One comparable features a fireplace. The sites range in size from .42 acres to 1.33 acres. The comparables are located in the same subdivision as the subject, two on the same street. Comparable #1 sold in May 2014 for \$370,000 or \$151.08 per square foot of living area including land. Comparables #2 and #4 were lot sales only, and comparable #3 had not sold.

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

In written rebuttal, the appellants stated only after they received the evidence from the Property Tax Appeal Board did they discover an error in the subject's dwelling size. The appellants' point out that the assessor erroneously assessed approximately 166 square feet of garage area as living area and submitted a schematic diagram to illustrate the error.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the Property Tax Appeal Board gave no weight to the appraisal submitted by the appellants. The Board finds it is a realtor's opinion of value, not an appraisal.

The Board finds none of the comparables submitted by either party were particularly similar to the subject. The Board finds the comparables were dissimilar to the subject in site size, improvement size, design, and/or the date of sale was too remote in time for a January 1, 2015 assessment date. The Board further finds that the subject's dwelling size was incorrectly stated on the Property Record Card because it included a triangular area between the house and the garage.

Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation 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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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: March 20, 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

AGENCY

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