



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

APPELLANT: Ryan Turner
DOCKET NO.: 15-04340.001-F-1
PARCEL NO.: 30-14.0-100-018

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

F/Land:	\$1,322
Homesite:	\$3,747
Residence:	\$8,374
Outbuildings:	\$0
TOTAL:	\$13,443

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Sangamon 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 single family dwelling of masonry/concrete exterior construction with a vinyl siding exterior containing approximately 1,380 square feet of living area. The dwelling was completed in 2015. Features of the home include a full basement, geo-thermal heating and an attached two-car garage. The property also has a two-car detached garage. The property has a five-acre site of which .84 acres has been designated as a homesite and 4.16 acres is composed of tillable land. The property is located in Rochester, Cotton Hill Township, Sangamon County.

The appellant appeared before the Property Tax Appeal Board contesting the assessment of the subject dwelling. The appellant contends the subject dwelling was not complete as of January 1, 2015 but was under construction until completed in November 2015 when he moved into the

home. The appellant argued the subject dwelling should receive a pro-rated assessment for the 2015 tax year to reflect when the home was completed and liveable. The appellant testified that the two-car detached garage was present on the site before the time the dwelling was constructed. During the hearing the appellant testified the home was completed sometime in November 2015 but was not certain as to the exact date. The appellant testified he moved into the home sometime in the last week of November or beginning of December but he could not recall the exact date. The appellant testified that, to be safe, he occupied the home approximately 1½ months in 2015.

The appellant testified that he filed for the building permit on June 19, 2014 and construction of the home began shortly after that, however, a copy of the building permit submitted by the appellant indicated he filed the permit on April 2, 2014. The documents provided by the appellant indicated that the first building inspection occurred on June 6, 2014, in which the footings were inspected, indicating construction commenced on or about that date. The appellant testified that construction of the home took approximately 1½ years and the home was constructed by him, his brother and a friend. As of January 1, 2015, the appellant testified the home had no roof but the walls were poured. The appellant estimated he had spent approximately \$25,000 as of January 1, 2015. The appellant testified the total cost to build the home was approximately \$150,000, excluding any amount attributable to his own labor. He did not know the value of his own labor.

The appellant did submit a copy of a pre-construction appraisal arriving at an estimated market value of \$235,000. The appraisal was used to obtain a construction loan.

Additional documentation provided by the appellant included a copy of the first page of the mortgage bearing a recording date of November 6, 2015. He testified the bank considered the dwelling 95% complete at that time, which enabled him to lock in the mortgage. The appellant testified that he was not living in the home at that point in time. The appellant also provided a copy of the settlement statement dated November 2, 2015, showing the construction loans totaling approximately \$150,640. Additionally, the appellant provided numerous permits and inspection permits disclosing the building process of the dwelling. The documentation provided by the appellant disclosed that on October 27, 2015 the subject had a building inspection that was approved, the mechanical inspection was approved, the plumbing inspection was disapproved and the electrical inspection was disapproved for a couple of items. The appellant testified the items that were disapproved were corrected and he subsequently moved into the home on about December 1st. The appellant did not know when the final occupancy permit was issued by the county. The record did contain a copy of the Application for General Homestead Exemption in which the appellant indicated the home was first occupied on December 1, 2015.

The appellant was of the opinion the equalized improvement assessment on the property of \$48,889 was correct except that the assessment should have been pro-rated.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$53,958 broken down with a farmland assessment of \$1,322, a homesite assessment of \$3,747 and an improvement assessment of \$48,889.

Appearing on behalf of the board of review was the Byron Deaner, Sangamon County Chief County Assessment Officer. Mr. Deaner testified that in prorating assessments the board of review has a policy of "substantial completion." He explained that even though the subject dwelling was partially complete as of January 1, 2015, that would not have been considered. He testified that once a home is past 50% complete, the township assessor does an instant assessment by going out at various times to determine the percentage of completion and turn their work books in the following year. He testified the township assessor did not do that for the subject property. Deaner, based on the appellant's documentation and testimony, was of the opinion the dwelling was approximately 50% complete in June, approximately 75% complete from the middle of October to October 31st and 100% complete sometime in the first week of November.

At the hearing Deaner testified that the board of review had no dispute with any of the valuation issues. Deaner also testified that the building improvement assessment of \$48,889 included the detached garage that predated the construction of the home. Following the hearing, at the request of the administrative law judge, Deaner informed the Property Tax Appeal Board and the appellant that the assessed valuation of the detached garage was \$2,533.

Conclusion of Law

The appellant's argument is based on a contention of law with respect to calculation of the pro-rated assessment for the subject dwelling, which was completed in November 2015. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under the Illinois Administrative Procedure Act by an agency shall be the preponderance of the evidence. (5 ILCS 100/10-15). The Property Tax Appeal Board has no rule with respect to the standard of proof when a contention of law is raised, therefore, the standard of proof in this appeal is a preponderance of the evidence.

The parties in this appeal do not disagree with respect to the fact that the subject dwelling, as new construction, is entitled to a pro-rated assessment for the 2015 tax year. Additionally, the parties are not in disagreement that the improvement assessment accurately reflects the valuation of the dwelling as complete. The record disclosed that the improvement assessment of \$48,889 included \$2,533 attributed to the detached garage that was in place at the time the home was being constructed. Therefore, the assessment attributed to the dwelling is \$46,356.

Section 9-180 of the Property Tax Code provides in part that:

The owner of property on January 1 also shall be liable, on a proportionate basis, for the increased taxes occasioned by the construction of new or added buildings, structures or other improvements on the property from the date when the occupancy permit was issued or from the date the new or added improvement was inhabitable and fit for occupancy or for intended customary use to December 31 of that year. . .

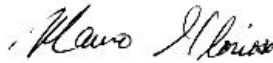
Computations under this Section shall be on the basis of a year of 365 days. (35 ILCS 200/9-180).

The testimony provided by Mr. Deaner was that the board of review would not have considered the fact the subject dwelling was partially complete as of January 1, 2015, but would have used its policy of "substantial completion" to calculate the pro-rated assessment. The Property Tax Appeal Board finds, however, section 9-180 of the Property Tax Code does not provide for a pro-rated assessment based on "substantial completion" but rather "from the date when the occupancy permit was issued or from the date the new or added improvement was inhabitable and fit for occupancy or for intended customary use to December 31 of that year."

Neither party submitted any evidence with respect to when the occupancy permit was issued. Therefore, the Property Tax Appeal Board must calculate the pro-rated assessment from the date the new or added improvement was inhabitable and fit for occupancy or for intended customary use to December 31.

The record contains a plumbing inspection report and an electrical inspection report both dated October 27, 2015, disapproving certain aspects of the construction, which prevented occupancy until after those items were corrected. The record also contains a page from the appellant's mortgage that was record on November 6, 2015. The appellant testified that the bank considered the dwelling 95% in order to obtain a mortgage but the appellant was not yet living in the home. The record also contains the appellant's application for the general homestead exemption dated December 1, 2015, in which the appellant reported that he first occupied the dwelling on that date, indicating to this Board that the home had to be fit for occupancy prior to that date to allow time to move into the dwelling. The appellant also testified that he moved into the home sometime in the last week of November or beginning of December but he could not recall the exact date and, to be safe, he occupied the home approximately 1½ months in 2015. Based on this evidence and testimony, the Board finds the subject dwelling was inhabitable and fit for occupancy or for intended customary use on November 15, 2015. Therefore, the Board finds the subject's dwelling assessment should be pro-rated for 46 days or 12.6% (46/365) for the 2015 tax year resulting in pro-rated assessment of \$5,841. To this amount the assessment for the detached garage of \$2,533 needs to be added to arrive at a revised improvement assessment of \$8,374.

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.