



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

APPELLANT: William E. Malina
DOCKET NO.: 15-05685.001-R-1
PARCEL NO.: 1240011-10-07-361-004

The parties of record before the Property Tax Appeal Board are William E. Malina, the appellant; and the Clinton County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Clinton** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$11,740
IMPR.: \$69,920
TOTAL: \$81,660

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Clinton 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 brick and vinyl siding exterior construction that has 2,034 square feet of living area. The dwelling was constructed in 2005. The home features a full basement with 1,490 square feet of finished area, central air conditioning, one fireplace and a 1,230 square foot attached garage. The subject has a 19,564 square foot site. The subject property is located in Looking Glass Township, Clinton County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming both overvaluation and unequal treatment in the assessment process as the bases of the appeal. In support of these arguments, the appellant submitted information for three comparable properties. The subject's land assessment was not contested. The comparables are located within nine blocks from the subject. The comparables were reported to be composed of one-story brick and wood dwellings that were 9 or 12 years old. Features include partial finished basements, central

air conditioning, one or two fireplaces and garages that contain from 576 to 925 square feet of building area. The dwellings are situated on sites that range in size from 10,592 to 17,574 square feet of land area. The comparables were reported to be sold in March or June of 2015 for prices ranging from \$189,000 to \$244,900 or from \$67.35 to \$108.81 per square foot of living area including land. The comparables had improvement assessments ranging from \$50,010 to \$65,280 or from \$18.68 to \$28.79 per square foot of living area.

The record also contained a refinance appraisal of the subject property. The appraisal report conveyed an estimated market value of \$231,000 as of June 11, 2013.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$73,939, which reflects an estimated market value of \$221,817 or \$109.06 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$81,660. The subject's assessment reflects an estimated market value of \$241,956 or \$118.96 per square foot of living area including land area when applying Clinton County's 2015 three-year average median level of assessment of 33.75%. The subject property has an improvement assessment of \$69,920 or \$34.37 per square foot of living area.

In support of the subject's assessment, the board of review submitted a brief addressing the appeal and the same three comparable properties as submitted by the appellant. The board of review submitted Property Record Cards and Real Estate Transfer Declarations (PTAX-203) associated with the comparable properties.

In their brief, the board of review noted the subject has a 19,564 square foot site, not 10,200 square feet of land area as depicted on the appellant's grid analysis. In addition, the Property Record Cards and Real Estate Transfer Declarations show the appellant used incorrect descriptive information and sale prices for the subject and/or comparable properties. The board of review submitted a corrected grid analysis of the three comparables.

The comparables consist of one-story dwellings of brick and vinyl exterior construction that were built in 2004 or 2006. The comparables have full basements, two of which contain 1,580 and 1,000 square feet of finished area. Other features include central air conditioning, one fireplaces and attached garages that contain from 576 to 925 square feet of building area. The dwellings are situated on sites that range in size from 10,592 to 17,574 square feet of land area. The comparables sold in March or June of 2015 for prices ranging from \$187,000 to \$240,500 or from \$122.38 to \$126.54 per square foot of living area including land. The comparables had improvement assessments ranging from \$50,010 to \$65,280 or from \$32.73 to \$35.55 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

As an initial matter, the Board finds the board of review submitted the best evidence regarding the descriptions for the subject and comparables. The Board finds the board of review submitted Property Record Cards supporting the descriptive information depicted in the grid analysis for

the subject and comparables, which was not refuted by the appellant. In addition, the Board finds the Real Estate Transfer Declarations submitted by the board of review show the appellant used incorrect sale prices for the comparable properties.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation as a basis of the appeal. 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 failed to meet this burden of proof.

The parties submitted three comparable sales for the Board's consideration. The comparables had varying degrees of similarity when compared to the subject in location, land area, design, age, dwelling size and features. They sold in March or June of 2015 for prices ranging from \$187,000 to \$240,500 or from \$122.38 to \$126.54 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$241,956 or \$118.96 per square foot of living area including land, which falls slightly above the range on an overall basis, but below the range on a per square foot basis. The Board finds the subject property is superior to the comparables in land area, dwelling size and features. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported.

The Board gave no weight to the appraisal of the subject property submitted by the appellant. The appraisal had an effective date of June 2013, which is dated and a less reliable indicator of market value as of the subject's January 1, 2015 assessment date.

The taxpayer also argued assessment inequity as an alternative 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 did not meet this burden of proof.

The parties submitted the same three assessment comparables for the Board's consideration. The comparables had varying degrees of similarity when compared to the subject in location, land area, design, age, dwelling size and features. The comparables had improvement assessments ranging from \$50,010 to \$65,280 or from \$32.73 to \$35.55 per square foot of living area. The subject property, which is somewhat superior to the comparables as noted above, had an improvement assessment of \$69,920 or \$34.37 per square foot of living area, which falls slightly above the range on an overall basis, but within the range on a per square foot basis. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board find the subject's improvement assessment is supported. Therefore, no reduction in the subject's improvement assessment is warranted.

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: July 21, 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.