



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

APPELLANT: Joseph Landeck
DOCKET NO.: 16-04995.001-R-1
PARCEL NO.: 04-03-11-107-013

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

LAND: \$4,723
IMPR.: \$40,365
TOTAL: \$45,088

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Douglas County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2016 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 split-level dwelling of frame exterior construction with 1,562 square feet of living area. The dwelling was constructed in 1962. Features of the home include central air conditioning, a fireplace, a 700 square foot attached indoor pool building built in 2006 and a 1,056 square foot attached garage.¹ The property has a 16,500 square foot site and is located in Villa Grove, Camargo Township, Douglas County.

The appellant marked comparable sales as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales. The comparables are described as ranch dwellings of brick or frame exterior construction ranging in size from 1,528 to 1,790 square feet of living area. The dwellings were estimated to be 40 to 50 years old. Each

¹ The year built and size of garage for the subject property were drawn from the property record card submitted by the board of review

comparable features central air conditioning and a one-car or two-car garage. The comparables sites were reported to have approximately 12,000 square feet of land area. The comparables sold for prices ranging from \$85,000 to \$121,500 or from \$55.13 to \$67.88 per square foot of living area, including land. However, the appellant only provided a sale date for one comparable which sold in November 2013. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,088. The subject's assessment reflects a market value of \$135,277 or \$86.27 per square foot of living area, land included, when applying the 2016 three-year average median level of assessment for Douglas County of 33.33% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted information and property record cards on five comparable sales located within Douglas County. A memo submitted by the board of review noted that these were the only five sales of split-level homes that occurred in Douglas County from 2014 to 2017. These comparables are improved with two, bi-level dwellings and three, tri-level dwellings of frame exterior construction that range in size from 1,080 to 2,224 square feet of total finished living area. The dwellings were constructed from 1960 to 1994. Each comparable has central air conditioning and four comparables have a garage ranging in size from 294 to 574 square feet of building area. The comparables have sites ranging in size from 9,548 to 42,253 square feet of land area. The comparables sold from June 2016 to July 2017 for prices ranging from \$100,000 to \$185,000 or from \$50.81 to \$101.85 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted eight suggested sale comparables for consideration. The Board gave less weight to the appellant's comparables because one sale occurred over 3 years prior to the January 1, 2016 assessment and the sale dates for the other two comparables were not provided in the record for a comparative analysis to the subject as of the January 1, 2016 assessment date. The Board also gave less weight to board of review comparables #2, #3 and #4. Two of the comparables were dissimilar bi-level style dwellings and one comparable had considerably larger site and dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #1 and #5. Even though these two comparables sold less proximate in time to the January 1, 2016 assessment, they are considered to be most similar to the subject in style, size, age and most features. The comparables sold in January 2017 and July 2017 for prices of \$134,000 and

\$135,000 or \$91.28 and \$99.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$135,277 or \$86.27 per square foot of living area, including land which falls slightly above the range on a total market value basis and below the range on a per square foot basis established by the most similar comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject including subject's larger garage and attached indoor pool building, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and no 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: May 21, 2019



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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