



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

APPELLANT: Steven Croxford
DOCKET NO.: 16-05190.001-F-1
PARCEL NO.: 05-017-002-00

The parties of record before the Property Tax Appeal Board are Steven Croxford, the appellant; and the Jersey 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 Jersey County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$7,120
Homesite:	\$5,065
Residence:	\$29,115
Outbuildings:	\$265
TOTAL:	\$41,565

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Jersey 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 is improved with a one and one-half story dwelling with 1,372 square feet of living area that is approximately 66 years old with an addition. Features include a basement, central air conditioning, and a two-car attached garage. The issue in this appeal concerns the two-story addition to the appellant's original main dwelling. The addition is partially completed and contains approximately 1,000 square feet of living area.¹ Construction on the addition began in 2014. The improvements are located on an 88-acre site in Jerseyville, Mississippi Township, Jersey County.

¹ The appellant testified that each of the two floors contains 500 square feet of living area. The board of review contends that the addition/renovation contains 1,456 square feet of living area. The Board finds that the slight difference in the square footage does not prevent a determination on the issue presented.

The appellant, Steven Croxford appeared before the Property Tax Appeal Board claiming a contention of law as the basis of the appeal.² The appellant is not contesting the assessment on the existing residence, homesite, farmland or farm buildings. The appellant is solely disputing the authority of the assessing officials to partially assess the addition to the main dwelling in tax year 2016. In support of this argument, Croxford cited Sections 9-160 and 9-180 of the Property Tax Code claiming that the cited statutes mandate that the addition should not be assessed for any amount until the date that either the occupancy permit is issued or the addition becomes inhabitable and fit for occupancy.

Croxford testified that he began construction on the addition in 2014. He did all the labor himself with some help from family members; he did not contract out any of the work. Croxford testified that he personally dug out the foundation for the basement and poured the concrete for the foundation. As part of the construction of the addition, he testified that there was no doorway cutouts or any access from the existing house to the addition. Croxford testified that on the assessment date, the addition was made up of only a “shell” consisting of studded walls and roof. It did not have heating or air conditioning, duct work, insulation, electrical wiring, plumbing or fixtures. He also had no doorway cutouts or access from the existing house to the addition. As of the assessment date, Croxford testified that he had spent approximately \$50,000 in labor and materials. With the appeal, the appellant submitted pictures depicting the addition as it appeared approximately fifteen months after the assessment date of January 1, 2016. The photographs depict an enclosed two-story studded structure without insulation or drywall. There appears to be two PVC ejection pipes in the lower level indicating partial roughed-in plumbing, however there are no water supply lines or plumbing fixtures of any kind. There are two ladders in the lower level which is consistent with Croxford’s testimony that the only to access the lower level was through the existing basement and then climbing up ladders to the upper floors since the stairway is obviously not completed as depicted in the photographs. Based on this evidence and the provisions of the Property Tax Code, the appellant requested that no assessment be applied to the addition.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,295. The subject property has an improvement assessment of \$36,845.

In support of its contention of the correct assessment, the board of review presented a memorandum and evidence consisting of Jersey County Code of Ordinances addressing building codes and permit requirements for building additions. The evidence was prepared by Crystal Perry, Supervisor of Assessments, who was present and testified at the hearing.

Perry testified that the township assessor initially assessed the addition at 100% of market value or approximately \$90,500. The township assessor reportedly assumed construction should be completed after 180 days as set forth in the memorandum. After hearing the appellant’s appeal, the Jersey County Board of Review reduced the assessment of the addition to 50% of full value or \$45,250 based on the addition being only partially complete.

² The appellant marked “Recent construction” on the appeal form as the basis for his appeal. However, his evidentiary submission and testimony at the hearing was based upon a contention of law.

At the hearing, Perry contended that the addition added value to the overall dwelling and therefore should be assessed for the amount of the value added. Perry also testified that the assessed market value for the addition along with the percentage amount of completion was not based on any objective standards but rather personal experience. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant's argument is based on a contention of law. The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law. See 86 Ill.Admin.Code §1910.63. However, Section 10-15 of the Illinois Administrative Procedure Act (5 ILCS 100/10-15) provides:

Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.

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

The appellant argued that Sections 9-160 and 9-180 of the Property Tax Code (hereinafter the Code) govern in this case. The appellant argued that the Jersey County Township assessment officials misapplied the aforementioned sections of the Code as they relate to the assessment of an addition to an existing structure which was only partially complete as of January 1, 2016. The appellant contends that because the building was incomplete and not suitable for occupancy as of January 1, 2016, there was no statutory authority to assess the addition at any percentage as of that date.

The Property Tax Appeal Board finds that as of the date of assessment, the addition consisted of basement foundation, studded walls and roof. It did not have heating, air conditioning, duct work, insulation, electrical wiring, plumbing or fixtures. There was no doorway cutout and/or access from the existing house to the addition. The addition was not habitable. The Board does not find the board of review's determination to be persuasive that the addition was deemed to be 50% complete as of January 1, 2016 based on the foundation, walls and roof being completed. There was no actual physical inspection of the premises and nothing to support the board of review's opinion. Perry testified that the decision to assess the subject at 50% complete was not based on any known industry standards but rather her own experience in conjunction with the building code, rather than the Property Tax Code.

The Property Tax Appeal Board finds the evidence establishes that the subject addition was not complete nor habitable as of January 1, 2016. However, the Property Tax Appeal Board finds the board of review was correct in assessing the value of what was present on the subject parcel as of January 1, 2016. Section 9-160 of the Code provides in part that:

On or before June 1 in each year other than the general assessment year, in all counties with less than 3,000,000 inhabitants . . . the assessor shall list and assess all property which becomes taxable and which is not upon the general

assessment, and also make and return a list of all new **or added buildings, structures or other improvements of any kind, the value of which had not been previously added to or included in the valuation of the property on which such improvements have been made**, specifying the property on which each of the improvements has been made, the kind of improvement and the value which, in his or her opinion, has been added to the property by the improvements. The assessment shall also include or exclude, on a proportionate basis in accordance with the provisions of Section 9-180, all new **or added buildings, structures or other improvements**, the value of which was not included in the valuation of the property for that year, and all improvements which were destroyed or removed. . . . (Emphasis added)

35 ILCS 200/9-160.

Under the facts of this appeal, the Jersey County Board of review clearly valued the subject as of January 1, 2016 based on the addition being 50% complete. The Property Tax Appeal Board finds the assessor is authorized pursuant to section 9-160 of the Code to assess the addition at the proper percentage of completion as of the date of assessment.

The Illinois Appellate Court in Long Grove Manor v. Property Tax Appeal Board, 301 Ill.App.3d 654, 704 N.E.2d 872, 235 Ill.Dec.299 (2nd Dist. 1998) construed the workings of Sections 9-160 and 9-180 of the Code. The court held that:

Section 9-160 requires the assessor to record any new improvements and to determine the value they have added to the property. By its terms, section 9-180, applies only after a building has been substantially completed and initially occupied. Reading these two sections together, section 9-160 clearly requires the assessor to value any substantially completed improvements to the extent that they add value to the property. Section 9-180 then defines the time when the improvement can be fully assessed. This occurs when the building is both substantially completed and initially occupied. We note parenthetically that the legislature has amended section 9-180 to provide that an improvement may be fully assessed when it is *either* substantially completed *or* initially occupied.

Long Grove Manor, 301 Ill.App.3d at 656-657.

Subsequently, the Illinois Appellate Court in Brazas v. Property Tax Appeal Board, 339 Ill.App.3d 978, 791 N.E.2d 614, 274 Ill.Dec.522 (2nd Dist. 2003) clarified its holding in Long Grove Manor. The court explained that:

[W]e clarify that Long Grove Manor stands for the principle that section 9-160 allows the assessor to value **any partially completed improvement to the extent that it adds value to the property, regardless of whether the improvement is "substantially complete."** Furthermore, section 9-180 addresses when the assessor is allowed to **fully** assess the improvement, *i.e.*, when it is "substantially completed or initially occupied or initially used." (Emphasis added)

Brazas, 339 Ill.App.3d at 983.

The Board finds that based on the above case law, the board of review was within its authority to partially assess the appellant's addition based on the value it added to the property but was not authorized to fully assess it because it was not then substantially completed or occupied. In addition, the Board finds that the evidence in this record as well as the testimony of the parties indicates that the addition was less than 50% completed as of January 1, 2016 due to being merely an enclosed "shell" without any reasonable access to the main existing structure and without any features to consider it inhabitable. The Board finds that an assessment for the addition based on being 50% complete as of the assessment date is excessive and, therefore, a reduction of the subject's 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. 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 18, 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

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