



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

APPELLANT: Larry & Angie Henk
DOCKET NO.: 16-07291.001-R-1
PARCEL NO.: 06-2-068-02

The parties of record before the Property Tax Appeal Board are Larry & Angie Henk, the appellants, and the Saline 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 **Saline** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$1,355
IMPR.: \$5,132
TOTAL: \$6,487

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Saline 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 has been improved with 30 foot by 40 foot frame, uninsulated one-story three-car garage with a concrete slab foundation. The 1,200 square foot garage was constructed in 2015. The parcel consists of a 7,500 square foot site and is located in Harrisburg, Harrisburg Township, Saline County.

The appellants contend overvaluation of both the land and improvement as the bases of the appeal. In support of this argument the appellants submitted a Settlement Statement concerning the May 2002 purchase of the subject parcel for \$3,000 along with data on the July 2015 cost to construct the 1,200 square foot detached garage building. The filing also included a brief/letter from the appellants, three black and white photographs of the exterior and interior of the subject garage building, four black and white photographs of "area properties" and data/summaries with receipts and quotes for garage materials.

The appellants completed much of Section VI of the Residential Appeal petition under recent construction reporting that the garage building was erected on July 3, 2015 for a total cost of \$13,809. The appellants reported this total cost included all costs and that the owner or family members acted as the general contractor. Furthermore, the appellants reported that the estimated cost of that general contractor work was \$1,691 as set forth by deducting the appellants' actual material costs of \$13,809 from a construction company quote of \$15,500 from Pinoy Construction, Inc. for erecting a similar garage. The appellants also submitted a spreadsheet setting forth the "labor" by six named individuals over the course of various days from May 19 through July 3 and depicting a total of 118 hours at \$12 per hour for a total labor cost depicted of \$1,416. Also included is a summary sheet with attached receipts depicting costs totaling \$13,809, but which does not include the May 2002 land purchase for \$3,000 or the \$1,691 estimated for the appellants' work as the general contractor. Including the value of the land and the general contractor work raises the total to \$18,500.

As part of the brief, the appellants asserted that the area of the subject parcel was not "upscale." The appellants wrote that area homes can be purchased for less than \$20,000. Based on the foregoing evidence and argument that in 2015 an existing two-car garage was demolished and a new three-car garage was constructed upon a parcel that was purchased in 2002 for \$3,000, the appellants contend the total assessment for the subject property should be reduced to \$5,603 which would reflect a market value of approximately \$16,809 for the land and building.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,154. The subject's assessment reflects a market value of \$30,667 or \$25.56 per square foot of garage building area, land included, when using the 2016 three year average median level of assessment for Saline County of 33.11% as determined by the Illinois Department of Revenue. The board of review also reported that the improvement assessment for the new garage is \$8,431 and the improvement assessment for the older garage is \$368.

In response to the appeal, the board of review submitted a three-page outline of its evidence along with numerous property record cards. As part of the submission, the board of review asserted that the subject parcel is improved with both a 1,200 square foot frame garage that was built in 2015 and "a 672 square foot older frame garage." Along with the property record card of the subject property, there is a black and white photograph depicting the subject 1,200 square foot garage that lacks a small amount of siding near the roofline and shows a second garage; the photograph includes a date-stamp of August 26, 2015.

As to the subject's land assessment, the board of review cited to four parcels and asserted that all adjoining lots to the subject each have a land assessment of \$1,355. The board of review did not provide any market value evidence such as recent sales of vacant area lots to establish the estimated fair cash value of the subject parcel. However, applying the level of assessment, the subject's land assessment reflects an estimated market value of approximately \$4,100 for tax year 2016.

As to the subject improvement, the board of review asserted that there are few detached frame garages in the area similar in size to the subject. Instead, metal pole barns are a more common construction for detached structures. In support of its assessment, the board of review outlined

data on three detached frame garages that range in size from 576 to 832 square feet of building area. These comparables have assessments ranging from \$4,165 to \$8,596. The board of review appears to have further converted these assessments into market value estimates ranging from \$12,499 to \$25,792 or from \$17.36 to \$31.00 per square foot of building area. The board of review also outlined data on four "attached" garages that were built in 2016 which range in size from 600 to 720 square feet of building area. The board of review reported that each of these frame garages were "assessed" at \$21.84 per square foot of building area.¹

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's land and improvement assessments.

In written rebuttal, the appellants reiterated that the subject parcel's 672 square foot older frame garage was demolished "as soon as the new garage was constructed." To further support this contention, the appellants note that the new garage was not complete (missing siding) at the time of the photograph of the subject property supplied by the board of review. Furthermore, from the appellants' photographic evidence in the record, the appellants argue that besides the new garage building "all that remains is a 96-foot shed."

As to the comparable buildings presented by the board of review, the appellants contend that none is similar to the subject either in location and as the garage is part of an existing or newly constructed home. The appellants also argued that despite the assessor contending that pole buildings were a more common area feature, no data on the market value of pole buildings was supplied by the board of review.

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 to the land valuation argument made by the appellants, the Property Tax Appeal Board finds that the May 2002 land purchase price of \$3,000 is too remote in time to provide a credible or valid indication of market value for the subject parcel as of the assessment date at issue in this appeal of January 1, 2016. Furthermore, having provided no other evidence supportive of a reduction in the subject's land value on this record, the Board notes that the record evidence of a land value of \$4,100 about 14 years after the appellants' purchase for \$3,000 does not appear to be exorbitant. Therefore, given the record before the Property Tax Appeal Board, no change in the subject's land assessment is warranted.

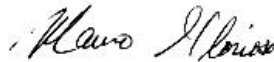
As to the improvement valuation argument, the Board finds the best evidence of market value to be the cost to construct the three-car frame garage presented by the appellants with an upward adjustment for the value of the appellants acting as the general contractor for a total of \$15,500.

¹ The figure of \$21.84 appears to reflect an estimated market value rather than an assessment figure.

Additionally, the Board finds the appellants have established that the "old" frame garage was demolished in 2015 after the new garage was constructed and therefore, on this record, there should no longer be an improvement assessment of \$368 for the "old" garage as reported by the board of review. (See the Property Tax Code, 35 ILCS 200/9-160 and/or 9-180 concerning the removal of improvements). The Property Tax Appeal Board also recognizes that the appellants reported the existence of a 96-foot shed in their rebuttal filing, but neither party established whether such a shed is assessed as real property within the jurisdiction and, if it is assessed, what the property valuation should be. Thus, the Board's decision in this matter does not account in any manner for the shed that is reportedly on the parcel.

Having determined that as of January 1, 2016 the sole assessable structure known to exist on the subject parcel is a 1,200 square foot three-car garage, the Board finds that the subject's improvement assessment of \$8,799 reflects a market value of approximately \$26,575 or \$22.15 per square foot of building area, which is above the total cost to construct the subject garage. Moreover, the Board finds that the Saline County Board of Review failed to provide any direct market value evidence concerning sales and/or construction costs to support the estimated market value which was placed on the subject improvement. Therefore, based on this evidence, the Property Tax Appeal Board finds a reduction in the subject's improvement 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: December 18, 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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