



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

APPELLANT: Dolph Ricks
DOCKET NO.: 17-04352.001-R-1
PARCEL NO.: 16-07-10-327-016

The parties of record before the Property Tax Appeal Board are Dolph Ricks, the appellant, and the Lee 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 Lee County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$25,000
IMPR.: \$94,385
TOTAL: \$119,385

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lee County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2017 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 ranch-style dwelling of wood frame and brick exterior construction with 2,802 square feet of living area. The dwelling was constructed in 2000. Features of the home include a crawl-space foundation, central air conditioning, a fireplace and an attached three-car garage containing 1,260 square feet of building area. The property has a .543-acre riverfront site and is located in Dixon, Palmyra Township, Lee County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal and challenging both the land and improvement assessments.¹ In support of this overvaluation argument, the appellant submitted information on six comparable sales which

¹ At the hearing, the appellant articulated his generalized basis for seeking a reduction in the subject's land assessment, noting he did not have any specific land value evidence in his appeal to support a reduction in the land value beyond his argument that vacant, buildable land on the riverfront would have a higher value than the improved subject.

he contends overall are superior to the subject property in that most of the comparables have basements, some of which are finished and/or walkout-style, and larger lot sizes. He further contended that the comparable homes on average sold for some \$44,760 less than their listed asking prices, arguing that the comparables are selling for much less than one would think they were worth. Therefore, he contends that paying property taxes on the estimated market value of the subject property is excessive. The appellant further noted that in order to find a sufficient number of comparable riverfront sales, he submitted comparables located in both Dixon and Rock Falls.

As shown in the Sec. V grid analysis, the appellant submitted six comparable parcels located from 1 mile to 8 miles from the subject in either Dixon or Rock Falls. The riverfront or lakefront parcels range in size from .45 to 2-acres of land area² and are improved with either split-level, ranch or 1.5-story dwellings of frame, brick, frame and brick or brick and stone exterior construction. The homes were built between 1955 and 2000 or ranging in age from 18 to 63 years old. The dwellings range in size from 1,679 to 3,330 square feet of living area. Five of the comparables each have a basement with finished area. Features include central air conditioning and from a two-car to a three-car garage. Five of the comparables each have a fireplace and comparables #1, #3 and #4 each have a sunroom. Comparable #2 has radon remediation and comparable #3 has a boathouse. The comparables sold from December 2015 to May 2017 for prices ranging from \$174,000 to \$350,000 or from \$63.04 to \$175.70 per square foot of living area, including land.

With attached documentation of the Multiple Listing Service (MLS) data sheets for his comparables, at hearing he summarized that comparable #1 had an asking price of \$229,000 and was on the market for 81 days before selling for \$174,000; comparable #2 had an asking price of \$269,900 and was on the market for 300 days before selling for \$245,000; comparable #3 had an asking price of \$399,900 and was on the market for 50 days before selling for \$350,000; and comparable #4 listed with an asking price of \$399,500, including additional Lots #7 and 6, and then sold for \$330,000, including lot #5, after being on the market for 66 days. The appellant further contended that comparable #4 reportedly had been on the market since 2015 with an original asking price of \$525,000. The appellant argued further about the true value of comparable #4 given the sale of the improved lot along with "three additional lots." For comparable #5 the appellant did not have original listing price information and comparable #6 was originally listed for sale for \$319,500 before selling after 55 days on the market for \$295,000.

As part of his presentation, the appellant noted that fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). He further argued that fair cash value is what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. (Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill. 2d 428 (1970)).

² See PTAB Hrg Exhibit 1 that clarified the lot size of appellant's comparable #4.

In summation, the appellant contended that his comparable sale #4/board of review comparable #2 would be very similar to the subject home but for the greater brick exterior of the comparable and the comparable has 2.01-acres of land area whereas the subject has a .54-acre lot. For additional clarity in the record, the Administrative Law Judge ordered the production of documentation related to appellant's comparable #4/board of review comparable #2 which confirmed that this property has more than 2-acres of land area. (PTAB Hrg Exhibit 1).

Based on the foregoing evidence and arguments, the appellant requested a total reduced assessment of \$95,000 which would reflect a market value of \$285,029 or \$101.72 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review appeared at hearing by Jennifer Boyd, Chief County Assessment Office and Clerk to the Lee County Board of Review. In response to the appeal, the board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$119,385. The subject's assessment reflects a market value of \$358,945 or \$128.10 per square foot of living area, land included, when using the 2017 three year average median level of assessment for Lee County of 33.26% as determined by the Illinois Department of Revenue.

As to the subject property on behalf of the board of review, Boyd contends that the subject dwelling is situated on the riverfront in a highly desirable newer subdivision. As part of its analysis of the appeal, the board of review considered the three most similar comparables which the appellant presented in terms of dwelling size, age, quality and condition in arriving at its opinion of a median sale price of \$135 per square foot.

In support of its contention of the correct assessment the board of review submitted a memorandum outlining the evidence, a copy of the subject's property record card with schematic drawing, photograph and aerial map along with a grid analysis with information on three comparable sales, which are the same properties as appellant's comparables #3, #4 and #5, respectively, except that the board of review disputed the stated dwelling size of appellant's comparable #4 based upon its records. In further response to the appellant's evidence, the board of review submitted photographs of the appellant's comparable properties along with Exhibit G, a building sketch and photograph of appellant's comparable #4, to support its contention that the home contains 2,422 square feet of living area rather than 2,600 square feet as reported by the appellant, resulting in a modified sale price per square foot of \$136.25, including land.

At hearing, Boyd addressed the three comparables presented noting that board of review comparable #1/appellant comparable #3 is located in Whiteside County and based on the listing information the property "needs some TLC" as compared to the subject that is in average condition and is older than the subject. Upon questioning by the Administrative Law Judge, Boyd testified she found the "TLC" comment in her research, but there was no supporting documentation submitted with the board of review's evidence in this matter. Furthermore, in light of the MLS data sheet provided by the appellant concerning the 2017 sale price of this property, Boyd did not know if the listing she saw was for a subsequent offering of this property. Board of review comparable #2/appellant comparable #4 is described as a partial two-story, partial one-story dwelling with a 2.01-acre lot. Board of review comparable #3/appellant comparable #5 is a two-story dwelling with "a style factor for an unusual layout" with a finished basement and is located on a lake, rather than a river.

Based on the foregoing evidence and argument, the board of review contends that the median sale price of the three best comparable sales in the record is \$136 per square foot which, if applied to the subject, would reflect a market value of \$381,072, including land. Given the foregoing data, the board of review requests confirmation of the subject's estimated market value as reflected by its assessment.

In rebuttal at hearing, the appellant noted that board of review comparable #1/appellant comparable #3 has a basement according to the MLS data sheet which the appellant submitted. As to board of review comparable #2/appellant comparable #4, given the larger acreage, this property would have more riverfront access than the subject parcel of .54 of an acre.

At hearing and in light of board of review Exhibit G, a sketch of the board of review comparable #2/appellant comparable #4, the dwelling size dispute is perhaps related to an enclosed masonry porch (EMP) at the rear of the dwelling containing 208 square feet; the appellant had relied on an MLS listing for the dwelling size of 2,600 square feet whereas the board of review utilized the property record card data (PTAB Hrg Exhibit 1) depicting a dwelling size of 2,422 square feet of living area. Likewise, as to the lot size for this property, the brief legal description on the property record card (PTAB Hrg Exhibit 1) references Lot 5, part of Lot 6 and Lot 7.

In closing, the appellant focused on the common comparable board of review #2/appellant comparable #4 noting that the property is four-times the size of the subject parcel with additional river frontage and a 2016 sale price of \$330,000. In contrast, the subject's estimated market value based on its assessment for a smaller parcel, but otherwise somewhat similar home has an estimated market value of more than \$358,000. Given the comparables in the record, the appellant argued that the subject's estimated market value should fall between \$280,000 to \$300,000.

In closing, on behalf of the board of review, Boyd contended that the board of review's three comparable properties were the most similar ones to the subject and furthermore, that board of review comparable #2/appellant comparable #4 was the most similar property to the subject despite having 2 acres of land area and utilizing a dwelling size of 2,422 square feet of living area. If the sale price of this common comparable of \$135.25 per square foot of living area, including land, were applied to the subject, the subject's estimated market value would be increased to approximately \$381,773. Given the evidence of record, the board of review seeks confirmation of the subject's assessment depicting a market value of approximately \$128.10 per square foot of living area, including land.

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 parties submitted a total of six comparable sales, three of which were common to the parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #2 and #6 which differ from the subject in age, size and/or some features.

As agreed by the parties in the course of hearing, the Board finds the best evidence of market value in the record to be three common comparables presented by the parties, noting an adjustment to the reported dwelling size of board of review comparable #2/appellant comparable #4 to reflect 2,422 square feet of living area and thus a sale price of \$136.25 per square foot of living area, including land. These most similar comparables sold for prices ranging from \$316,000 to \$350,000 or from \$94.89 to \$145.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$358,945 or \$128.10 per square foot of living area, including land, which is above the range established by the best comparable sales in terms of overall value and within the range on a per-square-foot basis which appears to be logical and justified after considering adjustments to these best comparable sales for differences when compared to the subject. Based on this evidence and after a thorough review of the record, the Board finds a reduction in the subject's assessment is not 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:

October 17, 2023



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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