



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

APPELLANT: Phillip Woodruff, Trustee  
DOCKET NO.: 17-06151.001-R-1  
PARCEL NO.: 08-15-127-003

The parties of record before the Property Tax Appeal Board are Phillip Woodruff, Trustee, the appellant; and the Hamilton 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 **Hamilton** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$1,177  
**IMPR.:** \$7,003  
**TOTAL:** \$8,180

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Hamilton 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 dwelling of wood/vinyl siding exterior construction with 984 square feet of living area. The dwelling was constructed in 1944 and is approximately 73 years old. The subject home is in fair condition.<sup>1</sup> Features of the home include a crawl space foundation, central air conditioning, and a 384 square foot garage. The property has a 6,500 square foot site and is located in McLeansboro, McLeansboro Township, Hamilton County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$15,000

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<sup>1</sup> The parties differ regarding the condition of the subject home. The appellant's appraiser reported the condition of the subject as fair whereas the board of review reported the condition of the subject as average. The appraisal included photographs of the subject and described repair and deferred maintenance items, such as windows needing to be upgraded and painted, ceiling tiles partially repaired, a driveway needing repairs due to recent heavy rains, and a retaining wall needing repairs. Based on this evidence, Board finds the subject home is in fair condition.

as of April 4, 2018. The appraisal was prepared by Constance J. Warner, a certified residential real estate appraiser for the purpose of estimating the market value of the subject property for *ad valorem* tax purposes.

Under the sales comparison approach to value, the appraiser analyzed the sales of three comparables located from 0.19 to 0.68 of a mile from the subject property. The parcels range in size from 9,600 to 13,200 square feet of land area and are improved with one-story homes of wood/vinyl siding exterior construction ranging in size from 912 to 1,152 square feet of living area. The dwellings range in age from 70 to 103 years old. Two comparables are in average condition and one comparable is in poor condition. One comparable has a basement and one comparable has a garage. The comparables sold from November 2016 to January 2018 for prices ranging from \$10,000 to \$20,000 or from \$9.77 to \$21.93 per square foot of living area, including land. The appraiser adjusted the comparables for differences in lot size, age, condition, dwelling size, foundation type, and/or garage amenity, resulting in adjusted sales prices ranging from \$12,728 to \$17,908. Based on this analysis, the appraiser estimated a value for the subject of \$15,000 as of April 4, 2018.

The appellant submitted a brief stating that the appellant purchased the subject property in 2012 for \$22,000, which the appellant argued was above market value. The appellant contended that a higher price was paid for the subject property because it adjoins other property owned by the appellant and was built by the appellant's family member. The appellant argued that market values have decreased since the 2012 purchase of the subject. The appellant asserted no significant improvements have been made to the subject property since the appellant's purchase, other than installation of a new roof in 2013. Despite the board of review not yet having submitted its evidence in this appeal, the appellant contended that the board of review's comparables are not located in the same neighborhood as the subject. The appellant also submitted a second brief contending that these board of review comparables are not similar to the subject property.<sup>2</sup>

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,742. The subject's assessment reflects a market value of \$32,307 or \$32.83 per square foot of living area, land included, when using the 2017 three year average median level of assessment for Hamilton County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, with supporting property record cards, photographs, and an Illinois Real Estate Transfer Declaration for each sale. The comparables are located from 0.30 to 0.61 of a mile from the subject property. The parcels range in size from 9,000 to 14,400 square feet of land area and are improved with one-story homes of frame and vinyl siding or frame and Masonite exterior construction ranging in size from 852 to 1,096 square feet of living area. The

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<sup>2</sup> The Board notes that these three comparables identified by the appellant as board of review comparables were not presented as comparables by the board of review as part of its filing with the Board.

dwellings range in age from 55 to 78 years old. The board of review reported the condition of each home is average. Each home has central air conditioning. Three comparables each have a garage ranging in size from 308 to 544 square feet of building area and one comparable has a 960 square foot pole barn. The comparables sold from November 2016 to October 2017 for prices ranging from \$36,000 to \$50,000 or from \$39.65 to \$57.87 per square foot of living area, including land.

The board of review submitted a brief contending that the appraisal sale #3 should not be considered as it occurred after the January 1, 2017 assessment date and the home is significantly older than the subject dwelling. The board of review argued that the subject property's assessment increased due to the removal of the general homestead exemption from the subject property and due to the application of the Illinois Department of Revenue equalization factor. The board of review further asserted that few sales in Hamilton County occurred within a year or two of the January 1, 2017 assessment date and that the appellant's appraisal includes sales in different neighborhoods than the subject. The board of review argued its four comparables are relatively similar to the subject.

Based on this evidence the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the condition of the subject property is inferior to the board of review's comparables. The appellant asserted that the 2012 sale of the property was not advertised and the sale price was above fair market value. The appellant explained that the appellant's grandfather built the subject home, the appellant formerly resided in an adjoining property now also owned by the appellant, and the appellant's purchase of the subject and this adjoining property resolved easement disputes between them.

The appellant also submitted in rebuttal a letter written by the appellant's appraiser contending that the board of review's comparables are not adjusted for lot size, location, neighborhood, or condition. The appraiser acknowledged a lack of sales in the subject's city but stated that the city comprises both older and newer subdivisions where the subject is located in an older subdivision.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant presented an appraisal and the board of review presented four comparable sales in support of their respective positions. The Board gives less weight to the value conclusion contained in the appraisal. The appraisal presents a value conclusion as of April 4, 2018, which is approximately 16 months after the January 1, 2017 assessment date. Moreover, the appraiser failed to adjust for the lot size of appraisal comparable #3 and this property sold in January 2018, approximately one year after the January 1, 2017 assessment date. Given the value conclusion

as of April 4, 2018, the Board finds that the appraisal fails to produce a credible and/or reliable indicator of the subject's estimated market value as of the assessment date at issue. Having made this determination, the Property Tax Appeal Board will examine the raw sales data presented in the appraisal, together with the comparable sales presented by the board of review.

The record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appraisal comparable #3, which sold less proximate in time to the January 1, 2017 assessment date. The Board gives less weight to the board of review's comparable #4, which has a pole barn that is not a feature of the subject.

The Board finds the best evidence of market value to be the appraisal comparables #1 and #2 and the board of review's comparables #1, #2, and #3, which have varying degrees of similarity to the subject; however, these comparables are in better condition than the subject and three of these comparables are much newer homes than the subject, suggesting downward adjustments are necessary to make these comparables more similar to the subject. These comparables sold from November 2016 to September 2017 for prices ranging from \$16,000 to \$45,000 or from \$13.89 to \$43.43 per square foot of living area, including land. The subject's assessment reflects a market value of \$32,307 or \$32.83 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record; however, downward adjustments to these comparables for the subject's inferior condition, smaller lot size, older dwelling, and/or basement foundation which the subject lacks, are necessary to make them more similar to the subject. Based on this evidence and after considering appropriate adjustments to the best comparables when compared to the subject, the Board finds a 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: June 21, 2022



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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