



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

APPELLANT: Steven Croxford
DOCKET NO.: 17-06507.001-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:	\$8,460
Homesite:	\$5,065
Residence:	\$34,865
Outbuildings:	\$265
TOTAL:	\$48,655

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final administrative decision of Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 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 1,120 square feet of living area.¹ Construction on the addition began in 2014 but was not complete as of January 1, 2017. The improvements are located on an 88-acre site in Jerseyville, Mississippi Township, Jersey County.

¹ The parties disagree on the size of the living area of the addition with the appellant claiming it contains 1,372 square feet of living area and the board of review contending it contains 1,456 square feet of living area. The best evidence of size was the property record card provided by the board of review which included a schematic diagram with dimensions, less the partially covered balcony area depicted in the rebuttal evidence provided by the appellant.

The appellant contends overvaluation with respect to the addition to the main dwelling as the basis of the appeal.² The farmland, homesite, and outbuilding assessments are not contested. The subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 16-05190.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject residence to \$29,115 pursuant to Section 9-160 of the Illinois Property Tax Code (35 ILCS 200/9-160) based on the addition to the main residence being only partially completed as of the subject's assessment date at issue. In that decision, the Board found that board of review was correct in assessing the value of what was present on the subject parcel as of January 1st of the assessment year at issue.

In support of the overassessment argument, the appellant submitted information on additional costs and expenses related to the addition from the 2016 to the 2017 tax year. The appellant's submission included the project costs through December 2016 which totaled \$77,689.77. The appellant also included a copy of the Property Tax Appeal Board's prior year's decision and requested a "rollover" of that decision.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment for the subject of \$50,635 and the subject's house/improvement assessment of \$36,845.

In support of its contention of the correct assessment, the board of review submitted a memorandum brief contending that the Supervisor of Assessments had implemented a "Construction Phase" chart which calculates the amount of assessment to be applied to a structure under construction according to the percentage of completion. Based on said chart, the board of review calculated that the construction of the subject's addition was 43.5% complete as of January 1, 2017. The completed addition was valued at \$91,380 or assessed value of \$30,457. The evidence provided by the board of review contained no calculations to support the value attributed to the addition. Additionally, the increase in the improvement assessment for the 2017 tax year reflects the subsequent construction work that was completed which the board of review estimated to be 43.5% as of January 1, 2017. Therefore, 43.5% of the assessed value of the addition in its current construction stage as of January 1, 2017 amounted to assessed value of \$13,250, not including the existing portion of the home which was assessed at \$21,615. Based on these calculations, the board of review offered to reduce the subject's total house/improvement assessment to \$34,865 from the current assessment of \$36,845.

In its "Board of Review Notes on Appeal", the board of review offered to stipulate in this appeal and lower the subject's home/improvement assessment to \$34,865. By a letter dated January 9, 2020, which is included as part of the appellant's rebuttal submission, the appellant expressed that the board of review's offer is unacceptable.

² The appellant has marked "recent construction" as the basis of the appeal and marked "rollover" at the top of the appeal form. The Board finds that the only issue in this appeal concerns the assessed value of the unfinished (and uninhabitable) addition to the main dwelling. Therefore, the Board will analyze this appeal according to the issues presented and evidence submitted.

In addition to rejecting the home/improvement assessment proposed by the board of review, the appellant argued that the board of review miscalculated the size of the living area of the addition by including a partially-covered 6-foot wide balcony along the entire west side of the second story totaling approximately 168 square feet of building area which resulted in a higher assessed value placed on the addition.

Conclusion of Law

The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 16-05190.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the subject property's residence assessment to \$29,115 (including the partially completed addition) pursuant to Section 9-160 of the Illinois Property Tax Code which provides in part:

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.

The evidence presented before the Board reveals that the appellant spent additional labor and materials on the addition during the 2016 and 2017 tax years. The appellant stated that the total amount expended as of December 2016 was \$77,690, rounded. Assuming the costs incurred are equivalent to contributory value, applying 1/3 of the costs would result in an assessment attributable to the addition of \$25,890, rounded. Adding the assessment of the existing home of \$21,615 and the assessment attributable to the addition of \$25,890 results in a house/improvement assessment of \$47,505, which is greater than the current assessment on the house. The board of review calculated that approximately 43.5% of the construction was complete as of January 1, 2017 which was not challenged by the appellant. The board of review determined the complete addition had a value of \$91,380 resulting in a pro-rated assessment based on being 43.5% complete of \$13,250 as of the assessment date, which reflects a value less than what was actually spent by the appellant. Nevertheless, the board of review agreed to stipulate to a reduction in the subject's improvement assessment from \$36,845 to \$34,865. The Board finds the board of review proposal is appropriate on this record.

Additionally, Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added.]

The Board finds that due to the fact the subject dwelling's addition was further completed during 2016, the pro-rated value of the addition as of the 2017 assessment date must be considered. For these reasons, the Property Tax Appeal Board finds that based on the evidence in this record, a reduction in the subject's improvement assessment as proposed by the board of review 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: September 15, 2020



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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