



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

APPELLANT: Christopher Allen
DOCKET NO.: 18-01782.001-R-1
PARCEL NO.: 11-00-024-075

The parties of record before the Property Tax Appeal Board are Christopher Allen, the appellant; and the Marion 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 **Marion** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$3,630
IMPR.: \$32,350
TOTAL: \$35,980

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Marion County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2018 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 1.5-story single-family dwelling of frame construction with vinyl siding containing 1,862 square feet of living area. The dwelling was built in 1977 and is approximately 41 years old. The property has a crawl space foundation, central air conditioning, one fireplace and a two-car attached garage with 528 square feet of building area. The property has an 11,648 square foot site and is located in Salem, Salem Township, Marion County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with a 1-story dwelling, a 1.5-story dwelling and two, 2-story dwellings of frame or frame and brick construction that range in size from 1,400 to 2,040 square feet of living area. The dwellings range in age from 27 to 42 years old. Each has a crawl space or slab foundation, central air conditioning and a garage that ranges in size from 448 to 744 square feet of building area. One comparable has a fireplace.

These properties are located in Salem and have sites ranging in size from 11,495 to 14,400 square feet of land area. The sales occurred from 2013 to 2018 for prices ranging from \$65,000 to \$110,000 or from \$43.13 to \$63.51 per square foot of living area, including land.

In a written narrative the appellant asserted his argument was based on two things, the sale of like kind properties and the rate of assessment appreciation over the time of his ownership of the subject property. With respect to his comparable #1, the appellant noted the differences in the style, size and features between the homes and contends the differences should offset each other with the assessments being essentially the same at \$31,000 for each home. In contrasting comparable #2 with the subject property, the appellant noted the homes were the same style with slightly different sizes and differed in age by 14 years. Using this comparable and making adjustments for depreciation and building characteristics the appellant contends the subject property would have a market value of approximately \$99,000 or \$92,300 if adjustments were made to the \$110,000 sales prices of the comparable. With respect to comparable #3, the appellant asserted this property's assessment increased by 16% over the last 17 years while the subject's assessment increased by 29.6% over the same period of time. The appellant stated that comparable #4 was submitted to demonstrate the difference between its sale price of \$65,000 and the market value reflected by its assessment of approximately \$86,100.

The appellant also asserted that the comparables had an average assessment increase over a 17-year period of 15.1% and when applied to the subject property's assessment for the 2000 tax year of \$27,835 would result in an assessment of \$32,038 reflecting a market value of \$96,114. As a final point the appellant asserted that, upon considering section V of the PTAB appeal, a \$96,000 market value for the subject property equates to \$52 per square foot while the comparables have values of \$43, \$64, \$60 and \$46 per square foot of living area, rounded, respectively. The appellant contends if these values were "adjusted for depreciation" the subject would have a value of \$73 per square foot and the comparables would have square foot values of \$57, \$77, \$80 and \$64, respectively. The appellant contends the subject's number is the median of the group. Based on this record the appellant contends the assessment for the subject property should be in the \$31,000 to \$32,000 range.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,980. The subject's assessment reflects a market value of \$109,495 or \$58.80 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Marion County of 32.86% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales with comparable #1 and #3 being the same properties as appellant's comparables #3 and #2, respectively. Board of review comparable #2 is improved with a one-story dwelling with vinyl siding containing 1,850 square feet of living area. The home was constructed in 1983. Features of the property include a crawl space foundation, central air conditioning, and a two-car attached garage. This property is located in the subject's subdivision with a site containing .26 acres (approximately 11,325 square feet). The comparable sold in November 2017 for a price of \$132,500 or \$71.62 per square foot of living area, including land. Board of review comparable #1 is a subsequent sale of appellant's comparable #3. This property sold again in October 2018 for a price of \$120,000 or \$69.12 per square foot of living area,

inclusive of the land. As documentation, the board of review provided copies of property record cards, property valuation worksheets, and Multiple Listing Service (MLS) listing sheets for the comparables.

In a written narrative the Marion County Chief County Assessment Officer (CCAO) asserted that prior to the 2018 reassessment, a new roof and vinyl siding was installed on the subject home. He also stated that only one owner in the subject's subdivision, comprising 140 parcels that were reassessed, filed a complaint suggesting the other owners believed the assessments were fair and appropriate. The CCAO also explained that the subject's assessment had been lowered from \$36,080 to \$35,280 but was then increased to \$35,980 by the Supervisor of Assessments application of a 1.02 equalization factor after all township assessors completed their work in 2018. The CCAO concluded that all of the comparables shown on the grid analysis have a higher assessment per square foot than the subject and requested the Property Tax Appeal Board uphold the assessment.

In rebuttal the appellant asserted that roof on the subject dwelling was replaced in 2017 but the dwelling has the original aluminum siding that was installed when the home was built. In rebuttal, the appellant also addressed the other points raised by the CCAO. Finally, the appellant submitted an additional/new comparable in rebuttal. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code 1910.66(c)).

Pursuant to this rule, the Property Tax Appeal Board finds that the new comparable submitted by the appellant is improper rebuttal evidence and will not be considered by the Board in its determination of the correct assessment.

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 record contains five comparable sales submitted by the parties to support their respective positions with one comparable being common to both parties and another comparable being a subsequent sale of a property submitted by the appellant. Less weight is given appellant's comparables #1 and #3 due to the sales occurring in 2014 and 2013, respectively, not as proximate in time to the assessment date at issue as the remaining sales submitted by the parties. Less weight is given appellant's sale #4 due to its smaller size and different design in relation to the subject dwelling. The Board gives most weight to appellant's comparable sale #2 and the board of review comparable sales, which includes the one common sale, as these properties were

most similar to the subject in dwelling size and sold most proximate in time to the assessment date at issue. These properties sold from July 2017 to October 2018 for prices ranging from \$110,000 to \$132,500 or from \$63.51 to \$71.62 per square foot of living area. Of these three properties, the comparable most similar to the subject property in age and size is board of review comparable #1, the subsequent sale of appellant's comparable #3, that sold in October 2018 for a price of \$120,000 or \$69.12 per square foot of living area, inclusive of the land. The subject's assessment reflects a market value of \$109,495 or \$58.80 per square foot of living area, including land, which is below the range established by the best comparable sales in this record and well supported by the very best comparable

With respect to the appellant's inequity contention, the Board finds the comparables most similar to the subject in style included appellant's comparables #1 through #3 and board of review comparables #1 and #3, which includes two common properties. The Board gives more weight to the board of review reported assessments for the common comparables as these are supported by assessment printouts submitted by the board of review. These three comparables have improvement assessments ranging from \$27,440 to \$39,670 or from \$13.45 to \$22.90 per square foot of living area. The subject's improvement assessment of \$32,350 or \$17.37 per square foot of living area is within the range established by the comparables, indicating the subject dwelling is being equitably assessed.

Although the appellant contends the subject's assessment changed by a higher percentage than other properties in the record over a 17-year period, the Board nevertheless finds the subject's 2018 assessment is reflective of the property's market value and the dwelling is being equitably assessed.

Based on this evidence 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: November 17, 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

AGENCY

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