



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

APPELLANT: Landon Dunbar
DOCKET NO.: 19-01811.001-R-1
PARCEL NO.: 05-21-327-006

The parties of record before the Property Tax Appeal Board are Landon Dunbar, the appellant, by attorney James F. Kane, of Johnson, Bunce & Noble, P.C. in Peoria; and the Peoria 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 **Peoria** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$11,010
IMPR.: \$51,816
TOTAL: \$62,826

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Peoria County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 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 1.5-story dwelling of vinyl siding exterior construction with 2,089 square feet of living area.¹ The dwelling was constructed in 2011. Features of the home include an unfinished basement, central air conditioning, a fireplace and an outbuilding containing approximately 1,584 square feet of building area. The property has a 27,007 square foot site and is located in Chillicothe, Chillicothe Township, Peoria County.

¹The parties disagree as to the size of the living area of the subject dwelling with the appellant's appraiser stating the subject dwelling containing 1,984 square feet of living area and the board of review's appraiser contending that the dwelling contains 2,089 square feet of living area. The Board finds the board of review appraiser's calculations to be more accurate as they include actual dimensions of each living area rather than "rounded" measurements utilized by the appellant's appraiser.

The appellant appeared by his counsel at the virtual hearing convened before the Property Tax Appeal Board on the Webex platform claiming overvaluation as the basis of the appeal. In support of this argument, the appellant called as his witness Michael L. Smith, a Certified Residential Real Estate Appraiser licensed in Illinois. Smith was qualified and accepted as an expert witness without objection.

Smith testified that he inspected the interior and exterior of the subject property on December 4, 2019 and prepared an appraisal of the subject. The purpose of the appraisal was to develop an opinion of market value of the subject property. The appraisal report conveys an estimated market value of \$182,000 as of December 4, 2019.

Smith testified that the subject property is located in an area of “generally lower value homes.” He further described the subject dwelling interior as being not completely finished at the time of the viewing, with unfinished flooring, trim-work, and missing railings in multiple areas of the home. Smith also described the outbuilding as a metal pole-building with a dirt floor measuring 36 feet by 44 feet of building area. The photos depict the outbuilding as having a sliding metal door.

Smith further testified that he developed the sales comparison approach to value utilizing four comparable sales. The comparables are located from .55 of a mile to 1.53 miles from the subject property. They are improved with 1, 1.5, 2, or split-level dwellings that ranged in size from 1,319 to 2,130 square feet of living area. The comparables ranged in age from 2 to 44 years old. Each comparable has a basement with three being partially finished. Each comparable also has central air conditioning; three comparables each have either a fireplace or a wood-burning stove; and each comparable has a 2-car or a 3-car garage. The comparables have sites ranging in size from 9,500 to 51,401 square feet of land area. The comparables sold from July 2018 to November 2019 for prices ranging from \$155,000 to \$205,000 or from \$95.69 to \$117.51 per square foot of living area, including land. The appraiser applied adjustments to the comparables for differences from the subject and arrived at adjusted prices ranging from \$165,825 to \$195,650. Based on these sales, the appraiser estimated the subject property had an estimated market value of \$182,000 as of December 4, 2019.

Smith further testified that he gave most weight to comparable #1 as it was closest in proximity to the subject and in a similar neighborhood as the subject. Smith testified that since the date of inspection was December 4, 2019, it would be difficult for him to say whether the subject’s value would be the same as of January 1, 2019 (assessment date at issue).

Under cross-examination, Smith testified that he did not find any similar properties in close proximity to the subject which had an outbuilding/pole barn but had no garage. The appraiser stated that to the best of his recollection, the outbuilding had a “dirt floor” or an “unfinished floor.” Upon further cross examination, Smith testified that the outbuilding can be used as a garage, but it differs from the comparables’ garages in that it has a sliding door and it is larger in size compared to the garages of the comparable properties.

Based on the testimony of the appraiser and the evidence submitted, the appellant requested a reduction to the subject’s total assessment of \$60,666 which would reflect the approximate appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,340. The subject's assessment reflects a market value of \$196,334 or \$98.96 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Peoria County of 33.28% as determined by the Illinois Department of Revenue.

The board of review appeared before the Property Tax Appeal Board on the Webex platform represented by board members Chad Jones and Greg Fletcher. The board of review submitted a narrative report contending that prior to the hearing before the board of review, the township assessor ordered an appraisal of the subject property which was conducted by Mary Fortune, a Certified Residential Real Estate Appraiser licensed in Illinois. Following the board of review hearing, the parties agreed to a reduction to the subject's total assessment to its current amount of \$65,340 which reflects a market value of \$196,020, the average of the parties' two appraisal reports.

The board of review called as its witness Mary Fortune, who appeared and testified before the Property Tax Appeal Board. Fortune was qualified and accepted as an expert witness. Fortune testified that she inspected the interior and exterior of the subject dwelling but she was not granted access to the interior of the outbuilding. Fortune agreed with appellant's appraiser's opinion that the subject property is located in lower income neighborhood. Fortune also agreed that the interior of the subject dwelling was incomplete and cosmetic work still needed to be done such as trim-work and some flooring. She added that some safety items also needed completion such as stair railings and a missing deck off the back of the house. She estimated the cost to be approximately \$15,000 to complete the necessary work. Fortune described the outbuilding as "pretty standard" and estimated the value of the outbuilding to be approximately \$24,500 or about \$15.00 per square foot of building area. Fortune testified that outbuildings with dirt floors would be valued at approximately \$5.00 to \$10.00 per square foot of building area. However, she recalled that the owner specifically told her that the outbuilding had a concrete floor. This differs from the appellant's appraiser who testified that he recalled the outbuilding having a "dirt floor" or an "unfinished floor."² Fortune further testified that in her search for comparable properties, she focused primarily on properties containing an outbuilding as this would be a large incentive to buyers of this type of property.

Fortune stated that she developed the sales comparison approach to value utilizing seven comparable sales located from .55 of a mile to 9.56 miles from the subject property. Comparable #1 is the same property as the appellant's appraiser's comparable #1. The comparables are improved with 1-story, 1.5-story, or 2-story dwellings that ranged in size from 1,440 to 2,327 square feet of living area. The comparables ranged in age from 2 to 25 years old. Six comparables have a basement with two being partially finished, and one comparable was built on a concrete slab foundation. Each comparable has central air conditioning and a 2-car or a 3-car garage. Five comparables each have a fireplace. Additionally, three comparables each have an outbuilding ranging in size from 1,008 to 2,400 square feet of building area. The comparables have sites

² Due to the factual dispute regarding the foundation of the outbuilding, upon request from the administrative law judge, the appellant provided three photographs of the outbuilding (marked as appellant's group exhibit #1) which depict the outbuilding as having a concrete floor. The photographs also depict the interior to be uninsulated and unfinished.

ranging in size from 10,650 to 32,670 square feet of land area. The comparables sold from July 2018 to November 2019 for prices ranging from \$165,000 to \$275,000 or from \$105.36 to \$161.76 per square foot of living area, including land. The appraiser applied adjustments to the comparables for differences from the subject and arrived at adjusted prices ranging from \$181,000 to \$218,000. Based on these sales, the appraiser estimated the subject property had an estimated market value under the sales comparison approach of \$210,000 as of January 1, 2019. Fortune added that she viewed the property in November 2019 and made assumption that no changes were made to the property in the intervening time which was confirmed to her by the property's owner.

Fortune stated that she gave most weight to comparable #1 due to being closest in proximity to the subject and in a similar type of neighborhood as the subject.

Under cross examination, Fortune agreed with the appellant's appraiser that the subject dwelling being unfinished suffered from functional obsolescence. As a result, the appraiser gave the subject property a higher effective age than a typical 6-year old home.

Based on the evidence submitted and Ms. Fortune's testimony, the board of review requested a confirmation of the subject's 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties each submitted an appraisal report in support of their respective positions before the Property Tax Appeal Board. The Board finds that the appraisers agree with regard to the general condition of the subject property in terms of being incomplete and exhibiting functional obsolescence. Further, the Board finds that the appraisers agree that the subject is a unique property for the subject's market area in that it lacks a garage feature but has a pole barn which has a contributory value to the property. The appellants' appraisal witness testified that his opinion of value was as of December 4, 2019, (the date of the viewing), and he cannot state for certain that the subject's market value would be the same as of the January 1, 2019 assessment date at issue. The board of review's appraiser provided seven comparables with all but the parties' common comparable being substantially superior to the subject in terms of their locations in better neighborhoods when other comparable sales were available closer in proximity to the subject. Moreover, the Board finds that board of review's appraiser's comparables #2 through #7 are of superior quality and features relative to the subject which is depicted in the photographs and also confirmed by the substantial downward adjustments applied to these comparables. After reviewing the data and considering the testimony of the witnesses, the Board finds both appraiser's value conclusions problematic and are given less weight. However, The Board will consider the most similar and best raw comparable sales submitted by each appraiser.

The Board finds the best evidence of value to be the common comparable #1 used by both appraisers, along with board of review appraiser's comparables #4 and #5. These three comparables were closest in proximity to the subject and most similar to the subject in terms of dwelling size and unfinished basements than the remaining comparables in the record. These best comparables sold from July 2018 to November 2019 for prices ranging from \$165,000 to \$249,000 or from \$107.00 to \$114.58 per square foot of living area including land. The subject's assessment reflects a market value of \$196,334 or \$98.96 per square foot of living area including land. However, after considering adjustments to the best comparables in the record for differences from the subject such as their superior locations, physical conditions, and some features, the Board finds the subject is overvalued.

As further consideration, both appraisers testified that they considered comparable #1, (the parties' common comparable), to be overall the most similar comparable to the subject property and therefore gave this property the most weight in their respective valuations. This comparable presented with a sale price of \$165,000, lower than the subject's assessment which reflects a market value of \$196,334 which further lends credence that the subject property is overvalued.

In conclusion, after analysis of the evidence and testimony in the record, and after considering adjustments to the best comparables in the record for differences when compared to the subject, the Board finds the subject is overvalued and, therefore, a reduction in the subject's assessment 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:

November 16, 2021



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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