



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

APPELLANT: Greg Sabens
DOCKET NO.: 19-09304.001-R-1
PARCEL NO.: 04-19-21-200-007

The parties of record before the Property Tax Appeal Board are Greg Sabens, the appellant(s); and the Edgar 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 **Edgar** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$4,600
Homesite:	\$1,080
Residence:	\$35,670
Outbuildings:	\$0
TOTAL:	\$41,350

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Edgar 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 is improved with a one-story metal clad pole frame building that measures approximately 40 x 72 feet constructed on a concrete slab foundation. The building includes a garage with approximately 1,360 square feet of building area and a dwelling with approximately 1,520 square feet of living area. The building also has a 576 square foot covered porch. The building was constructed in approximately 2013. The dwelling has central air conditioning, two bedrooms and one bathroom. The property is composed of 44.27 acres with 43.46 acres designated as farmland and .81 acres designated as a homesite. The property is located in Elbridge Township, Edgar County.

The appellant contends overvaluation with respect to the building as the basis of the appeal. The appellant is not contesting the assessment of the farmland nor the homesite. In support of the

overvaluation argument the appellant submitted an appraisal prepared by Philip B. O'Bryan, an Illinois Certified General Appraiser.

The appraiser explained that the primary improvement on the subject property is the specific focus of the appraisal. The primary improvement is described as a 40 x 72-foot pole frame building with an 8 x 72-foot covered porch on concrete that was initially constructed in 2013. In 2016, the south forty feet of the interior was finished into living area with two bedrooms, a single bathroom and an open space for the kitchen and living area. The appraiser further stated that there is a gas log fireplace with stone surround in the living area. A propane fired central HVAC system heats and cools the living area. The 32 x 40-foot garage has a double car overhead door with an opener and a pedestrian door.

In estimating the market value of the subject building the appraiser developed the sales comparison approach to value. The appraiser explained that given the unique nature of the building construction and level of finish it was necessary to look beyond the confines of Edgar County for comparable sales. He asserted that from the standpoint of the market for this combination of land, improvements and location, the recreational hunter is the most likely buyer and those buyers often consider a market area that may span several counties.

The appraiser further explained that because the building is the focus of the valuation problem, land values are deducted from the total sale price of each comparable to arrive at prices per square foot of both the garage and finished living space at the subject property. He stated that adjustments to those unit values are made to consider the elements of location, building quality, age, condition and other amenities.

The appellant's appraiser identified four comparable sales in developing the sales comparison approach to value. Sale #1 was composed of 9.3 acres with a finished pole shed containing 1,500 square feet of finished living area and a 40 x 48-foot attached garage. This property sold in September 2019 for a price of \$169,000. The appraiser was of the opinion this sale provided and indicated value for the living area of \$60.00 per square foot and \$12.00 per square foot for the garage.

Sale #2 was composed of a 241.5-acre tract improved with a 2,744 square foot building of which 882 square feet were finished with three bedrooms, a bathroom, and kitchen. The building had some fire damage that had to be repaired at the buyer's expense. This property sold in January 2020 for a price of \$750,000. The appraiser explained that the selling and listing realtor estimated the contributory value of the building to be \$35,000 to \$40,000. The appraiser explained that allocating \$12.00 per square foot for the garage would leave \$20.10 per square foot for the finished area. Allowing \$30 per square foot for repairs and ten percent for finished quality would result in an indicated value for the subject's finished space to \$55 per square foot.

Comparable #3 consisted of 35.59 acres improved with a 30 x 40-foot pole frame shed constructed in approximately 2004 with a concrete floor, a manual overhead door, a pedestrian door and a framed-in rough finish 16 x 16-foot area with a wall mounted heater/air conditioner. This property sold for \$140,000. The contributory value of the building was estimated to be \$15,000 or \$12.50 per square foot.

Sale #4 was composed of a 10-acre tract with the primary improvement being a metal clad pole frame structure that had been finished into 3,360 square feet of residential space with six bedrooms and 3.5 bathrooms. The property also included a 24 x 24-foot attached garage along with a 40 x 60-foot pole shed finished as a shop. This property sold in December 2015 for a price of \$210,000. Deducting \$30,000 for the land and \$30,000 for the outbuildings left \$150,000 or \$44.64 per square foot of living area for the residence.

After considering these sales, the appellant's appraiser estimated the subject's building finished area would have a value of \$60.00 per square foot or \$90,000 and the garage would have a value of \$12.00 per square foot or \$16,560 for a total building value of \$107,000, rounded, as of March 27, 2020. Based on this evidence the appellant requested the subject's building assessment be reduced to \$35,667 to reflect the appraised value

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,870. The subject property has a farmland assessment of \$4,600, a homesite assessment of \$1,080, and a house/building assessment of \$40,190. The subject's building assessment reflects a market value of approximately \$120,654 when applying the 2019 three-year average median level of assessment for Edgar County of 33.31% 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 equity comparables improved with pole building homes that range in size from 1,200 to 1,512 square feet of building area. The buildings were built from 2005 to 2012. Each comparable has a slab foundation, central air conditioning and a porch ranging in size from 200 to 357 square feet. Three comparables also have attached garages ranging in size from 1,200 to 4,604 square feet of building area. These properties have improvement assessments ranging from \$19,780 to \$38,040. The board of review explained that all pole building homes are assessed uniformly and provided a table disclosing the assessed value per square foot of each comparable prior to depreciation. The comparables had assessments for living space ranging from \$20.43 to \$23.40 per square foot; for garage area ranging of \$3.31 and \$5.29 per square foot; and for porch area ranging from \$1.59 to \$5.23 per square foot. The subject assessments prior to depreciation was \$20.65 per square foot for living space, \$6.32 per square foot for the garage, and \$3.43 per square foot for the porch.

The board of review also provided the assessed values per square foot for the subject property and the comparables after depreciation and the application of factors for condition, utility and age. The comparables had assessments for living space ranging from \$13.65 to \$19.02 per square foot; for garage area ranging from \$2.65 to \$4.76 per square foot; and for porch area ranging from \$1.43 to \$3.24 per square foot. The subject assessments after depreciation was \$19.82 per square foot for living space, \$6.00 per square foot for the garage, and \$3.26 per square foot for the porch.

The board of review also provided copies of the property record cards and photographs for the subject property and each comparable. The subject's property record card disclosed that the cost approach was developed and resulted in a total improvement value of \$120,570.

In rebuttal, the board of review explained that the concerns it had with the appellant's appraisal was the location of the comparables. Only one comparable sale was located in Edgar County with the other sales being located in Clark County and Coles County. The board of review explained that the comparable locate in Edgar County was a little over 15 miles from the subject property.

In rebuttal the appellant contends that the data provided by the board of review further supported his claim.

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 not warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant estimating the primary building on the subject property had a market value of \$107,000. The appraiser utilized four comparable sales improved with pole buildings with various levels of finished area. The appraiser explained his methodology and adjustments to the comparable sales to account for differences from the subject property in arriving at his value conclusion. The assessment for the subject's primary building reflects a market value of \$120,654, which is above the appraised value. The Edgar County Board of Review did provide equity comparables that are relatively similar to the subject building in construction, style and features. However, the equity comparables did not address the appellant's argument, which was based on overvaluation supported by an appraisal. The board of review did not submit any market data in the form of comparable sales or an appraisal to counter the appellant's argument or to support its opinion of market value as reflected by the assessment. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request, rounded, 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:

February 15, 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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