



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

APPELLANT: James Wulf
DOCKET NO.: 21-06755.001-R-1
PARCEL NO.: 11-038-001-00

The parties of record before the Property Tax Appeal Board are James Wulf, the appellant; and the Cass 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 Cass County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$1,560
IMPR.: \$18,440
TOTAL: \$20,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cass County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 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 2-story dwelling of frame exterior construction with 1,988 square feet of living area. The dwelling was constructed in 1900 and is 122 years old. Features of the home include an unfinished basement, central air conditioning¹ and a 2-car garage. The property has a 7,200 square foot site and is located in Virginia, Virginia Township, Cass 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 \$50,000

¹ The parties disagree as to the presence of central air conditioning. The appraisal reports a non-functioning central air conditioning unit with window unit cooling while the board of review contends that the presence of duct work for central air conditioning supports the presence of this amenity. The Board finds the subject's property record card, which reports central air conditioning, to be the best evidence as no window units were visible in evidence submitted by the appellant.

as of February 25, 2022. The appraisal was prepared by Kelly Carlock, a Certified Residential Real Estate Appraiser for the purpose of establishing fair market value for tax assessment purposes.

The appraiser noted that the subject dwelling was in the process of having vinyl siding installed at the time of the field inspection, that the dwelling had a non-operational central air conditioning unit and featured window unit cooling in lieu of central air conditioning. Items of deferred maintenance reported by the appraiser include worn flooring, missing trim and drywall damage in the bathroom and pantry. The appraiser opined the cost to cure these deferred maintenance items totaled \$10,000, qualifying this estimate by stating it was based on “consumer observation only.” The appraiser indicated that, due to a scarcity of competing properties, the search for comparables was expanded beyond 12 months and beyond the “defined neighborhood.”

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting three comparable sales located from 0.08 of a mile to 9.95 miles from the subject property. The comparables have sites that range in size from 7,320 to 9,375 square feet of land area and are improved with a 1-story or a 2-story dwelling of Q4 quality construction that range in size from 1,707 to 2,636 square feet of living area.² The homes range in age from approximately 100 to 131 years old. Each comparable has an unfinished basement. Two comparables have central air conditioning and one comparable has a 2-car garage. Each of the comparables are given a C4 condition rating, like the subject property. The comparables sold from January to August 2021 for prices ranging from \$43,000 to \$67,500 or from \$25.19 to \$28.97 per square foot of living area, land included.

The appraiser adjusted the comparables for differences with the subject in dwelling size, room count, and each comparable was adjusted downward by \$10,000 in the appraiser’s deferred maintenance line, arriving at adjusted sale prices of the comparables ranging from \$39,215 to \$56,160 and an opinion of market value for the subject of \$50,000.

The appellant also submitted a copy of a letter from Realtor Mike Finn, photographs of the subject and neighboring properties and a handwritten list of comparable properties identified as being submitted by the assessor, presumably at the appellant’s Cass County Board of Review hearing. The letter from Mr. Finn alleges that an opinion of value developed by a licensed appraiser “always trump local assessment officers” and that the “assessors put too much emphasis on square footage in their valuations.” Mr. Finn further argued, without support, that neighboring properties impact the curb appeal of the subject and therefore ultimately the subject’s value. Lastly, Mr. Finn stated that the installation of vinyl siding on the subject is considered “recurring maintenance” which in his opinion is not “cause to increase the assessment according to the assessor’s manual.” Photographs of the subject property depict a partially completed vinyl siding installation. The Board notes that no window air conditioning units are visible in these photographs. Photographs of neighboring properties depict varying states of repair. With respect to the handwritten list of comparable sales, the appellant alleged that only

² For clarification, when analyzing and discussing the appraisal report for this appeal, the Board shall report information as submitted in the appraisal and not as reported in property record cards submitted by the board of review. This is done because the appraiser relied on the appraisal grid information when determining any adjustments to the comparables and ultimately the estimated opinion of value for the subject property.

two sold proximate to the January 1, 2021 assessment date at issue, one of which was included in the appellant's appraisal.

Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the appraised value of the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,000. The subject's assessment reflects a market value of \$60,060 or \$30.21 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Cass County of 33.30% as determined by the Illinois Department of Revenue.

Regarding the subject property, the board of review commented that a new garage was constructed in 2010, a new deck was added in 2011 and in 2021 a second deck was completed. With respect to the appraisal report, the board of review commented the appraiser's opinion of value reflects the subject's market value as of February 25, 2022 and not as of the January 1, 2021 assessment date at issue in this appeal. The board of review questioned the reported lack of central air conditioning, commenting that the property features necessary duct work for central air conditioning. Among other critiques, the board of review questioned if the three comparable sales truly reflected the best comparables available, critiqued various adjustments applied by the appraiser and contended that the across-the-board \$10,000 adjustment made for deferred maintenance appeared to be questionable due to the lack of support for this figure. In response to Mr. Finn's letter, the board of review argued that claims made are merely statements of opinion with no supporting market evidence.

Lastly, the board of review submitted property record cards for each of the appraisal comparables. The Board finds the parties disagree as to the dwelling size, age and presence of central air conditioning for appraisal comparables #1 and #2, relative to information in the respective property record cards. For example, with respect to dwelling size, appraisal comparables #1 and #2 are reported to have 2,636 and 1,707 square feet of living area, respectively, while the property record cards for these comparables report dwelling sizes of 2,502 and 1,605 square feet of living area, respectively. Logically, these dwelling size differences affect the per square foot sale price calculations. Using dwelling sizes reported in the property record cards would reflect per square foot sale prices for appraisal comparables #1 and #2 of \$26.98 and \$26.79, respectively, as opposed to \$25.61 and \$25.19 as set forth in the appraisal report, respectively. Without any rebuttal to dispute this data, the Board finds information contained in the property record cards to be the best descriptive evidence, rather than data presented in the appellant's appraisal grid which lacks documentary support.

In support of its contention of the correct assessment the board of review submitted information on 16 comparables located from 0.20 of a mile to 14.6 miles from the subject property. The comparables have sites that range in size from 2,750 to 23,010 square feet of land area and are improved with 1.5-story or 2-story dwellings of aluminum siding, vinyl siding or asbestos shingle exterior construction that range in size from 1,560 to 2,500 square feet of living area. The homes were built from 1883 to 1930. Fifteen comparables have a basement and one comparable has a crawl space foundation. Fifteen comparables have central air conditioning and one comparable has window unit cooling. Two comparables each have one fireplace and twelve

comparables each have a garage ranging in size from 350 to 1,320 square feet of building area. The comparables sold from February 2020 to December 2021 for prices ranging from \$51,000 to \$152,000 or from \$26.50 to \$75.43 per square foot of living area, land included.

The board of review also reiterated the appraiser's comment that a search beyond the defined neighborhood was needed to identify comparable sales. The board of review commented that its submission of 16 comparables was an attempt to illustrate that "ample sales" were available for a residential appraisal report. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant submitted written comments arguing that several of the assessor's comparables are located 13 miles away. The appellant contended that board of review comparables #12, #13 and #16, which are located in the subject's town of Virginia, are all "far superior" to the subject.

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 appellant submitted an appraisal and the board of review submitted 16 comparable sales for the Board's consideration. The Board finds that both parties utilized comparable sales located outside of the subject's immediate neighborhood boundaries.

As to the opinion of value for the subject property contained in the appellant's appraisal, the Board finds the effective date of the appraisal of February 25, 2022 is more than 12 months after the January 1, 2021 assessment date at issue. Additionally, the appraiser relied on dwelling size information in the appraisal to support adjustments to the comparable properties. In some cases, this information differed from dwelling size data found in the respective property record cards for the appraisal comparables without explanation in the appraisal report. For these reasons, the Board finds the appraiser's opinion of market value for the subject lacks credibility. As a result, less weight is given to the opinion of value for the subject as presented in the appraisal. The Board shall, however, consider the raw appraisal comparable sales using information from their respective property record cards.

Therefore, this record contains a total of 19 comparable sales for the Board's consideration. The Board gives less weight to the appraisal comparables #1 and #3 along with board of review comparables #2, #4, #6, #7, #10, #11, #12, #13, #15 and #16 which differ from the subject in design, site size, dwelling size, foundation type and/or garage amenity.

The Board finds the best evidence of market value to be appraisal comparable #2 and board of review comparable sales #1, #3, #5, #8, #9 and #14 which are more similar to the subject in age, design, dwelling size, foundation type and other features. These best comparables sold from

February 2020 to October 2021 for prices ranging from \$59,500 to \$95,000 or from \$26.50 to \$56.55 per square foot of living area, including land. Appraisal comparable #2 is considered to be most similar to the subject and sold for \$65,000 or \$28.97 per square foot of living area, land included. The subject's assessment reflects a market value of \$60,010 or \$30.21 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the comparables for differences with the subject, 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:

April 18, 2023



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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