



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

APPELLANT: James Parlier
DOCKET NO.: 23-03590.001-R-1
PARCEL NO.: 18-33-326-020

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

LAND: \$4,488
IMPR.: \$126,371
TOTAL: \$130,859

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Bureau County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2023 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 part two-story and part one-story dwelling of frame and vinyl siding exterior construction with 3,306 square feet of living area. The dwelling was constructed in 1954 and is approximately 69 years old. Features of the home include a full unfinished basement, 3½ bathrooms, central air conditioning, a fireplace and a detached 576-square foot garage. The property also has an outbuilding (machine shed), a 3.14-acre site and is located in Spring Valley, Hall Township, Bureau County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence in Section IV – Recent Sale Data of the petition stating the subject property was purchased on July 28, 2021 for a price of \$345,000. The property was purchased from the owners John and Tammy Ries, the parties to the transaction were not related and the property was not advertised on the market prior to sale. In a letter, the appellant further reports, “We gained knowledge of the private home sale by word of mouth from the owners, that we are

acquaintances with at our work. They were moving out of state and did not want to involve a realtor.” In further support, the appellant provided a copy of the Settlement Statement reiterating the sale price and depicting the property sold on June 21, 2021.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$130,859. The subject's assessment reflects a market value of \$392,616 or \$118.76 per square foot of living area, land included, when using the level of assessment of 33.33%.¹

In response to the appeal, the board of review argued that the Real Estate Transfer Declaration (RETD) and deed not only sets forth a sale date of June 11, 2021, but also includes an adjacent vacant rural residential parcel number, 18-33-179-015, containing 1.86-acres as part of the sale price. The appellant also confirmed at the local hearing that the sale was not advertised and was purchased from a coworker. Furthermore, the sale occurred 1½ years prior to the lien date at issue of January 1, 2023. Additionally, since the purchase the township had a 2021 equalization factor of 1.0416 and a 2022 equalization factor of 1.0594.

Finally, in 2022 the appellant constructed a metal machine shed of 4,368 square feet with a 14-foot eve height and gravel floor along with an attached 624 square foot frame porch and a lean-to. The board of review submitted a photograph and cost calculations of these new improvements depicting a combined cost of \$71,090.

Besides criticizing the sale of the subject as being dated, subsequently further improved and not advertised on the open market as a sale between coworkers, in support further of its contention of the correct assessment, the board of review submitted information on three comparable sales of rural dwellings on acreage with outbuildings. The comparables are located respectively in Spring Valley, Lamoille and Princeton and are from 4.1 to 16.2-miles from the subject property. The parcels range in size from 2.3 to 4.04-acres of land area improved with either two-story or part two-story and part one-story dwellings of frame and brick or frame and vinyl siding exterior construction. The homes range in age from 106 to 125 years old and range in size from 2,032 to 2,897 square feet of living area. Each comparable has from 1 to 2½ bathrooms, an unfinished basement and a detached garage ranging in size from 240 to 1,200 square feet of building area. Comparable #3 has central air conditioning and a fireplace. Two comparables each have a machine shed, two comparables each have a barn and two comparables each have a crib. The comparables sold from May 2021 to September 2022 for prices ranging from \$215,000 to \$369,000 or from \$96.31 to \$135.12 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

¹ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2023.

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 evidentiary record in this appeal reveals that the appellant purchased not only the parcel on appeal, but also an additional 1.86-acres of adjacent vacant residential land, for a purchase price in June 2021 for \$345,000. The board of review contends that the date of sale is remote to the lien date at issue of January 1, 2023, that the parties to the transaction were familiar with one another in that they were coworkers, and that the appellant has further improved the subject property with additional structures worth in excess of \$70,000 since the date of purchase. For these reasons, the board of review contends that the sale price paid by the appellant is not reflective of market value as of the lien date in this appeal. In further support to the subject's market value, the board of review submitted data concerning three suggested comparable sales.

The Board gave reduced weight to the subject's sale due to the fact the sale involved a second parcel that is not part of this appeal, the sale occurred between parties who were familiar with one another and thus, did not have the elements of an arm's length transaction, as it was sold between parties familiar with one another and not advertised on the open market. Additionally, the subject property as of January 1, 2023 is no longer identical to the property that was purchased as the appellant has made additional improvements on the parcel. The Board has also given reduced weight to board of review comparable sale #2 which has a smaller parcel, a much older home that has approximately 39% less living area than the subject dwelling along with a much smaller basement and a smaller garage.

The Property Tax Appeal Board finds the best evidence of market value in the record to be board of review comparable sales #1 and #3 which are somewhat similar to the subject in land area and design but which each necessitate adjustments for their older age and smaller dwelling sizes when compared to the subject to make them more equivalent to the subject along with other differences in features. These comparables sold in May 2021 and September 2022, somewhat more proximate in time to the assessment date at issue and presumably were advertised prior to sale involving only the identified parcel in the grid analysis. These comparables sold for prices of \$279,000 and \$369,000 or for \$96.31 and \$135.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$392,616 or \$118.76 per square foot of living area, including land, which is above the best comparable sales in this record in terms of overall value and bracketed by the best sales on a per square-foot of living area basis.

Finally, accepting the subject's purchase price of \$345,000 together with the unrefuted estimated cost of the new machine shed in 2022 of approximately \$70,000, the combined value of the property now is approximately \$415,000. Thus, the subject's total assessment reflecting a fair cash value of \$392,616 is not excessive.

In conclusion, based on this record and after considering adjustments to the best comparable sales for differences, including the subject's new additional improvements constructed in 2022, the Board finds the subject's is not overvalued and, thus, 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: _____

October 15, 2024



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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