



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

APPELLANT: William and Tammy Bailey
DOCKET NO.: 14-03053.001-R-1
PARCEL NO.: 07-04-33-300-002-A

The parties of record before the Property Tax Appeal Board are William and Tammy Bailey, the appellants; and the Calhoun County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the **Calhoun** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$3,705
IMPR.: \$41,000
TOTAL: \$44,705

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Calhoun County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2014 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 one-story single family dwelling of brick veneer exterior construction with 1,800 square feet of living area. The dwelling was constructed in 1995. Features of the home include a crawl space foundation, central air conditioning, a fireplace and a two-car garage. The property has a 3.3 acre site and is located in Kampsville, Calhoun County.

William and Tammy Bailey appeared before the Property Tax Appeal Board contending overvaluation and assessment inequity as the bases of the appeal.¹ In support of the overvaluation argument

¹ The appellants at the hearing withdrew their land assessment argument.

the appellants submitted an appraisal estimating the subject property had a market value of \$168,000 as of December 30, 2014.

In support of the inequity argument the appellants submitted three equity comparables located from 9 to 16 miles from the subject property. The comparables are improved with one-story single family dwellings of brick and frame exterior construction that are from 10 to 17 years old. Features of the comparables include basements with one comparable having finished area, central air conditioning and garages ranging in size from 506 to 962 square feet of building area. Two comparables have one or two fireplaces. The comparables have sites ranging from 5 to 40 acres. The comparables range in size from 1,612 to 2,128 square feet of living area and have improvement assessments that range from \$42,055 to \$57,295 or from \$17.62 to \$23.20 per square foot of living area.

The appellants reiterated that they placed the most weight on their inequity argument. The appellants stated that the comparables were superior to the subject in having a basement when compared to the subject's crawl space foundation, but similar in living area. The appellants testified that the comparables have a lower assessed value per square foot than the subject.

Based on this evidence the appellants requested the subject's assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$59,850. The subject's assessment reflects a market value of \$173,127 or \$96.18 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Calhoun County of 34.57% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$56,145 or \$31.19 per square foot of living area.

Appearing on behalf of the board of review was State's Attorney, Richard J. Ringhausen and the Chief County Assessment Officer and Clerk of the Board of Review, Patricia Langland.

The board of review in written format stated that upon reviewing the paperwork discovered an error. Their decision was to go to the appraisal and support a value of \$168,000 and indicated it was willing to stipulate to a revised assessment of \$56,145.

The appellant was notified of the proposed stipulation and declined the offer.

In support of the overvaluation and inequity claims, Langland testified that the board of review did not submit any additional evidence other than the offer to stipulate to the appraisal.

Conclusion of Law

The taxpayers contended assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be the appellants' comparables. The Board finds the board of review did not submit any equity comparables. The comparables had varying degrees of similarity when compared to the subject. These comparables had improvement assessments that ranged from \$17.62 to \$23.20 per square foot of living area. The subject's improvement assessment of \$31.20 per square foot of living area falls above the range established by the only comparables in this record. Based on this record the Board finds the appellants did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

The appellants also contend in part 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).

Based on the reduction granted to the subject's assessment on the assessment inequity finding herein, the Board finds no further reduction is justified. The subject's revised assessment reflects a market value of \$134,115, which is less than the appraised value submitted by the appellant.

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.

Mario Albino

Chairman

K. L. Ferr

Member

JR

Member

Jerry White

Acting Member

Robert Hoffmann

Member

DISSENTING:

C E R T I F I C A T I O N

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 22, 2016

A. Heston

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 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 the subsequent year 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.

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.