

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: David A. DeRocchi  
DOCKET NO.: 05-00948.001-R-1  
PARCEL NO.: 04-12-14-330-037

The parties of record before the Property Tax Appeal Board are David A. DeRocchi, the appellant, and the Macon County Board of Review.

The subject property as of the assessment date of January 1, 2005 consisted of an approximately 5,080 square foot parcel which was improved with a two-story frame single-family dwelling on a concrete slab foundation built in 1955. The dwelling consisted of 2,184 square feet of living area. The property is located in Decatur Township, Macon County, Illinois.

The appellant's petition indicated it was based upon a contention of law that the subject dwelling was demolished by the city on November 29, 2005. Moreover, the appellant asserted that the property was posted as unfit for habitation in 2004 by the city of Decatur and the city obtained a court order for demolition in May 2005 in Case No. 2005-MR-236. Appellant submitted a copy of the Complaint to Demolish or Repair filed by the City of Decatur against the appellant contending, among other things, the appellant had "neglected to put said building on said premises in a safe condition or demolish it." The appellant's legal brief was submitted on letterhead of Roby & Associates, Inc. - Real Estate Appraisers, signed by the appellant, and included a resume of the appellant indicating that he was a licensed real estate appraiser and the owner/president of Roby & Associates, Inc. In conclusion in his brief, appellant asserted that the property had no market value in 2004 or 2005. This letter, however, did not purport to be an appraisal or other opinion of value by this appraisal firm or by the appellant in his capacity as a licensed real estate appraiser. Based on the foregoing, appellant requested a reduction in the land assessment from \$186 to \$100 and a zero assessment on the improvement.

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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 Macon County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	186
IMPR.:	\$	1,485
TOTAL:	\$	1,671

Subject only to the State multiplier as applicable.

PTAB/cck/5-13

The record for the board of review contains "Board of Review Notes on Appeal" wherein the Board's final assessment decision of \$12,467 was presented. Subsequent to the filing of the "Notes on Appeal," the board of review filed its evidence consisting of a cover letter from the board of review, a valuation worksheet concerning the subject property, and a map depicting the location of the subject and five neighboring parcels along with property record cards for those five neighboring parcels.

The board of review agreed that the improvement assessment as of January 1, 2005 should reflect a building assessment as unsound and valued at 5% of the total value of the building under the cost approach. In other words, the building had value as of the assessment date of January 1, 2005 and the building was not demolished until November 2005. Moreover, the appellant never submitted evidence of an intention to repair or demolish the building. On the valuation worksheet, the board of review depicted a subtotal cost approach value of \$89,070 for the subject improvement reduced by 95% depreciation for an indicated market value of \$4,454.

As to the land assessment, the board of review asserted the appellant failed to submit any evidence in support of a change in the land assessment and the board of review's evidence supports uniformity of the existing land assessment in that similar surrounding parcels have all been assessed at either \$181 or \$186. The comparable property record cards reflect parcels ranging in size from 4,080 to 5,080 square feet and land assessments ranging from \$181 to \$187. Based on the foregoing, the board of review seeks confirmation of the land assessment of \$186 for the subject and a finding of \$1,484 as an improvement assessment for the subject property as of the assessment date of January 1, 2005.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds that, in light of the submission made by the board of review, a reduction in the assessed valuation of the subject improvement is appropriate and no change in the subject's land assessment is warranted.

As to the land assessment, the appellant failed to submit any evidence to support a reduction in the subject's land assessment. The board of review submitted five similar neighboring parcels which were similar in size and had similar land assessments. On the basis of this record, the Property Tax Appeal Board finds that no change in the subject's land assessment is warranted.

As to the appellant's claim for a zero assessment on the improvement due to its demolition in November 2005, Section 9-180

of the Property Tax Code is relevant and provides in pertinent part:

When, during the previous calendar year, any buildings, structures or other improvements on the property were destroyed and rendered uninhabitable or otherwise unfit for occupancy or for customary use by accidental means (excluding destruction resulting from the willful misconduct of the owner of such property), the owner of the property on January 1 shall be entitled, on a proportionate basis, to a diminution of assessed valuation for such period during which the improvements were uninhabitable or unfit for occupancy or for customary use. The owner of property entitled to a diminution of assessed valuation shall, on a form prescribed by the assessor, within 90 days after the destruction of any improvements or, in counties with less than 3,000,000 inhabitants within 90 days after the township or multi-township assessor has mailed the application form as required by Section 9-190, file with the assessor for the decrease of assessed valuation. Upon failure so to do within the 90 day period, no diminution of assessed valuation shall be attributable to the property. [Emphasis added.]

(35 ILCS 200/9-180). With regard to the contention that the subject improvement had been rendered uninhabitable in 2004, the Property Tax Code provides in pertinent part:

When a property in a county with less than 3,000,000 inhabitants has been destroyed or rendered uninhabitable or otherwise unfit for occupancy or customary use by natural disaster or accidental means, the township assessor shall send to the owner by certified mail an application form for reduction of the assessed valuation of that property as provided in Section 9-180. [Emphasis added.]

(Property Tax Code, 35 ILCS 200/9-190).

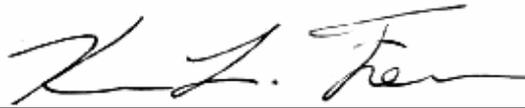
In light of these provisions of the Property Tax Code, where the property was not destroyed due to natural disaster or accidental means, the subject property would only be potentially entitled to a diminution in assessed value after the demolition which appellant indicated did not occur until November 29, 2005. Therefore, as of the assessment date of January 1, 2005 the structure was to be assessed by the assessing officials. The board of review has articulated and documented a value estimate reduced to 5% to reflect that the improvement was unsound. Therefore, the Property Tax Appeal Board finds the subject had a market value of \$4,454 as of the assessment date in question.

Since market value has been established, Macon County's three-year median level of assessments for 2005 of 33.34% shall be applied.

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.



Chairman



Member

Member



Member

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: May 30, 2008



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.