

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Richard M. & Monica L. Marsh
DOCKET NO.: 05-01111.001-R-1
PARCEL NO.: 04-11-100-005

The parties of record before the Property Tax Appeal Board are Richard M. & Monica L. Marsh, the appellants; and the McHenry County Board of Review.

The subject property consists of a 1.56-acre parcel improved with a 15-year-old, one-story style masonry dwelling that contains 1,967 square feet of living area. Features of the subject include central air-conditioning, a 624 square foot attached garage, a full unfinished basement and a 1,950 square foot pole barn.

The appellants appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. The appellants submitted evidence contending the subject had suffered significant value loss because of several defects in its construction, resulting in the loss of use of two of the home's bathrooms and premature deterioration of a pole barn. The appellants testified two of the home's three bathrooms had faulty plumbing or leaks and that the lower wood framing on the pole barn had rotted because ordinary lumber, rather than rot-treated lumber, had been used in its construction.

Regarding the bathroom issue, the appellants testified one of the bathrooms had a crack in the bathtub surface that had allowed water to seep through the sub-floor, the floor joists and into the basement. The appellants submitted a statement from a contractor indicating they had paid \$6,350 in March 2006 for repairs associated with this leaking bathroom. Regarding the second bathroom in a hall, the appellants testified that, unbeknownst to them when the house was being built in 1990, the water supply piping had been installed in an outside wall. They stated this was a violation of building codes and that at some

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the McHenry County Board of Review is warranted. The correct assessed valuation of the property is:

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| LAND: | \$ | 16,452 |
| IMPR.: | \$ | 80,997 |
| TOTAL: | \$ | 97,499 |

Subject only to the State multiplier as applicable.

point, water in the pipes froze, damaging the walls. As a result of this, it was necessary for the water supply pipes to the bathtub to be cut and capped in the basement, rendering the bathtub unusable until new piping could be installed with a more appropriate routing. The toilet and lavatory in this bathroom remained usable. The appellants testified they were told by a plumbing contractor that some bricks would have to be removed at a corner of the dwelling's exterior walls to facilitate permanent repairs, since access to the piping from the inside was impossible. The appellants then searched for a masonry contractor who could take out and replace the removed bricks with matching new bricks after the plumbing repairs were completed. A masonry contractor was finally located, but the appellants have thus far been unable to find any brick to match the rest of the dwelling's exterior and have been unwilling to have the home's appearance marred by using bricks that do not match. For this reason, the work has not yet been done. The appellants estimate the cost to repair and replace the water supply piping in the hall bathroom will cost \$6,446.15, with masonry work to remove and replace bricks at \$300, for a total of \$6,746.15.

Regarding the pole barn, the appellants submitted documentation indicating they had paid \$8,250 in April 2007 for repairs which involved trenching, replacement of the existing gradeboard and metal with appropriate materials for ground contact and a weathered door stop. The appellants submitted no appraisal, comparable sales or other market evidence to demonstrate that the cost to cure the bathroom and pole barn problems equated to a corresponding loss in the subject's market value. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$92,396 and its improvement assessment be reduced to \$75,944.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$97,449 was disclosed. The subject has an estimated market value of \$292,552, as reflected by its assessment and McHenry County's 2005 three-year median level of assessments of 33.31%.

In support of the subject's improvement assessment, the board of review submitted information on one comparable property. The comparable was described as a 29 year-old, one-story brick dwelling that contains 1,196 square feet of living area. Features of the comparable include central air-conditioning, one fireplace, a full basement that is partially finished and a 2.5-car garage. The comparable has an improvement assessment of \$63,015 or \$52.69 per square foot. The board of review submitted no appraisal, comparable sales or other market evidence in support of the subject's estimated market value. Based on this

evidence the board of review requested the subject's total assessment be confirmed.

During the hearing, the board of review's representative called the township assessor as a witness. The assessor testified she was aware of the bathroom problems the subject was experiencing and that she had reduced the subject's 2004 assessment by \$3,333, reflecting an estimated market value loss of about \$10,000, to account for the bathroom problems the subject had incurred. She further testified the barn was not assessed at all for 2005 or 2006. When she became aware of the bathroom problems, she made a visit to the subject in an attempt to inspect it, but was denied the opportunity to actually view the bathrooms. She also testified she decided not to assess the pole barn to keep the subject's assessment down so as to accommodate the appellants' loss of use of the bathrooms. The witness then testified the subject's 2004 assessment, including the reduction for the bathroom situation, was carried forward to 2005 with just the 2005 township multiplier added to the 2004 assessment.

In cross examination, the appellants asked the witness how she could prove the barn was not being assessed when the subject's tax bill referred to "buildings". The appellants contend the plural use of the word building indicates the barn is included in the subject's assessment for 2005. At this point, the Hearing Officer ordered the township assessor to submit the subject's property record card to the Property Tax Appeal Board within 10 days of the hearing, with a copy to the appellants. The assessor complied with this order and the subject's property record card was received by the Board on April 10, 2008. Although a drawing of the subject's improvements attached to the property record card does show the barn, the property record card itself makes no mention of the barn, nor does it indicate an assessment for any improvements other than the subject dwelling, the attached garage and two porches. Thus, the subject's property record card and drawing appear to corroborate the township assessor's testimony.

After hearing the testimony 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 Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted. The appellants argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellants have failed to overcome this burden.

The Board finds the appellants contend the subject's market value has been diminished due to damage to two of the subject dwelling's bathrooms and a pole barn. The board of review submitted no market evidence in support of the subject's estimated market value of \$292,552 as reflected by its assessment. The appellants submitted no appraisal or other market evidence to demonstrate specific market value loss associated with the bathroom or pole barn damage. However, the appellants did submit statements from contractors regarding repair work done on one bathroom and the barn. One statement from a contractor indicated the appellants paid \$6,350.00 in March 2006 for repairs associated with the leaking bathroom. As of the subject's January 1, 2005 assessment date, the appellants had not yet made repairs to the other bathroom because they had been unable to locate matching brick to allow for access to this bathroom's plumbing from outside the dwelling. The appellants submitted an estimate for repairs to this bathroom that totaled \$6,746.15. The appellants testified the toilet and lavatory in the bathroom are currently usable and that only the bathtub is unusable. The appellants submitted no market evidence to demonstrate this cost to repair the bathtub equated to loss of use of the bathroom. The Board finds the township assessor testified she was aware of the bathroom problems. However, her attempt to inspect the dwelling was refused. The Board further finds the assessor testified she had reduced the subject's 2004 assessment by \$3,333, reflecting an estimated market value loss of about \$10,000, to account for the bathroom problems the subject had incurred. The witness then testified the subject's 2004 assessment, including the reduction for the bathroom situation, was carried forward to 2005 with just the 2005 township multiplier added to the 2004 assessment. Considering the appellants' failure to submit an appraisal or demonstrate specific market value loss attributable to loss of use of the bathrooms, or that the cost to cure these problems equaled any such value loss, the Board finds this reduction by the assessor was reasonable. Therefore, the Board finds no further reduction in the subject's assessment is warranted to account for the remaining bathroom problems.

Regarding the pole barn, the appellants also submitted documentation indicating they had paid \$8,250 in April 2007 for repairs which involved trenching, replacement of the existing gradeboard and metal with appropriate materials for ground contact and a weathered door stop. The appellants submitted no appraisal or market evidence to demonstrate that this \$8,250 repair cost equates to a loss in value attributable to the rotted gradeboard and door stop. The Board further finds the township assessor testified the barn was not assessed at all for 2005 or 2006. The appellants questioned this testimony and, subsequent

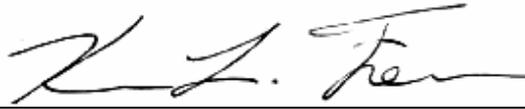
to the hearing, the township assessor submitted to the Property Tax Appeal Board the subject's property record card, as ordered by the Hearing Officer, with a copy sent to the appellants as well. A review of the property record card, to which a drawing of the subject improvements was attached depicting the barn, does not indicate any assessment of the barn, as testified to by the assessor. Based on this evidence and testimony, the Board finds no reduction in the subject's assessment is warranted for the barn damage, as this structure was not assessed at all for the instant assessment year.

In conclusion, the Board finds the appellants have failed to meet their burden of proving overvaluation by a preponderance of the evidence and the subject's assessment as determined by the board of review is correct and no reduction is warranted.

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: June 27, 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.