

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Wayne Roloff & Lauren Schumacher
DOCKET NO.: 05-01715.001-R-1
PARCEL NO.: 08-15-100-030

The parties of record before the Property Tax Appeal Board are Wayne Roloff & Lauren Schumacher, the appellants, and the Boone County Board of Review.

The subject property consists of a 5-acre site that contained two dwellings on January 1, 2005. The first dwelling (residence #1) consisted of a one-story single family residence of frame construction containing 1,677 square feet of living area. The age of this dwelling was not disclosed at the hearing, however, this dwelling was demolished by the appellants on February 14, 2005. The second dwelling (residence #2) consisted of a two-story single family dwelling of frame construction containing 1,792 square feet of living area. Features of this second dwelling include central air-conditioning and a full basement. The second dwelling was constructed on the site during 2004 and January 2005 with a certificate of occupancy being issued on January 21, 2005.

Wayne Roloff, a co-owner/appellant, appeared before the Property Tax Appeal Board on behalf of the appellants claiming the subject property was not properly assessed as the basis of the appeal. In support of this claim the appellants argued that they initially moved from the first dwelling upon completion of the second dwelling on January 21, 2005. The first dwelling was then demolished on February 14, 2005. The appellants argued that they were improperly assessed at full value on both dwellings for the entire 2005 tax year. The appellants argued that the first dwelling, that was demolished in February of 2005, should have received a reduced assessment because the dwelling was removed. In support of this claim the appellants submitted property record

(Continued on Next Page)

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

F/Land:	\$	184	
Homesite:	\$	8,250	
Residence #1:	\$	3,841	(older residence)
Outbuildings:	\$	981	
Residence #2:	\$	44,961	(newer residence)
Total	\$	58,217	

Subject only to the State multiplier as applicable.

cards, tax bills, a certificate of occupancy and a demolition permit. Based on the above argument, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$85,527 was disclosed. The evidence depicts the subject's assessment was distributed as follows: farmland \$184, homesite \$8,250, outbuildings \$981, old house \$31,151 and the new house \$44,961. In support of the subject's assessment, the board of review offered a legal brief, statutory citations, a prorated assessment worksheet for the newer dwelling and property record cards.

The record depicts that as of January 1, 2005, the subject contained two dwellings. The new dwelling was pro-rated as of January 1, 2005 for 20 days until the certificate of occupancy permit was issued on January 21, 2005, at which time this dwelling, subject to equalization, was assessed at 96% of fair market value (\$129,773) from January 1, 2005 through January 20, 2005, and then received a prorated assessment at 100% of fair market value (\$135,180) from January 21, 2005 through the remainder of the 2005 assessment year.

The board of review argued that the since the older dwelling (demolished by the appellants in February 14, 2005), was not destroyed by natural causes such as storm, fire or wind, it could not and did not receive a reduced pro-rata assessment. Thus, the older dwelling was assessed at 100% of its estimated full market value (approximately \$93,659) for the entire 2005 assessment year. Based on the evidence submitted, the board of review requested confirmation of the subject's assessment.

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 Property Tax Appeal Board further finds that a reduction in the subject's improvement assessment is warranted. The appellants claimed the subject property was not properly assessed.

Section 9-160 of the Property Tax Code states in relevant part:

The assessment shall also include **or exclude**, on a proportionate basis in accordance with the provisions of Section 9-180, all new or added buildings, structures or other improvements, the value of which was not included in the valuation of the property for that year, and **all improvements which were destroyed or removed**. In case of the destruction or injury by fire, flood, cyclone, storm or otherwise, **or removal of any structures of any kind**, or of the destruction of or any injury to orchard timber, ornamental trees or groves, the value of which has been included in any former

valuation of the property, the assessor shall determine as near as practicable how much the value of the property has been diminished, and make return thereof. . . .

(35 ILCS 200/9-160) (emphasis added).

The Code is clear that upon the removal of any structure of any kind wherein the value of which was included in the assessment, the diminished value shall be determined and shall be excluded on a proportionate basis.

The Board finds the appellants did not refute the assessments placed on the farmland, farm buildings, homesite or the equalized pro-rated assessment for the newer dwelling. Therefore the Property Tax Appeal Board finds the assessments placed on the farmland, farm buildings, homesite and the pro-rata assessment for the newer dwelling are correct. The Property Tax Appeal Board further finds that the assessment placed on the older dwelling that was demolished in February 14, 2005 should have had its diminished value determined and then its assessment pro-rated for the remainder of the 2005 assessment year.

The record depicts the older dwelling had an equalized assessed value on January 1, 2005 of \$31,151; and was completely demolished on February 14, 2005. Pursuant to the Property Tax Code (35 ILCS 200/9-160) the older building's diminished value should have been determined and then its assessed value pro-rated for the remainder of the 2005 assessment year. The record depicts the total assessment for both houses was \$76,112. The newer house's property record card and pro-rata worksheet depict the newer house had an assessed value of \$44,961. Therefore, the Property Tax Appeal Board finds that the older dwelling had a equalized assessed value of \$31,151 on January 1, 2005; an equalized assessed value of \$0 upon being demolished on February 14, 2005; and therefore, had a pro-rated equalized assessed value of \$3,841 for the entire 2005 assessment year.

On the basis of the evidence and arguments presented by the parties, and pursuant to section 9-160 of the Property Tax Code, the Property Tax Appeal Board finds that the evidence has demonstrated that the subject property was not properly assessed. Therefore, the Property Tax Appeal Board finds that a reduction in the subject's improvement assessment is warranted commensurate with the above analysis.

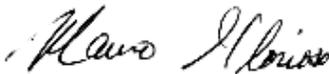
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

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: February 20, 2009



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.