

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Randy and Sherry Molander
DOCKET NO.: 05-01722.001-F-1
PARCEL NO.: 07-18-400-012

The parties of record before the Property Tax Appeal Board are Randy and Sherry Molander, the appellants, and the Boone County Board of Review.

The subject property at issue consists of a 4,860 square foot steel machine shed that was constructed in 2004. Features of the shed include a gravel floor, two, sliding doors, wooden trusses, metal siding, wooden poles and electricity.

The appellants appeared before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process as the bases of the appeal. In support of these claims, the appellants submitted receipts and invoices for construction and labor costs, and a grid analysis of comparable properties.

The testimony and evidence depict the machine shed materials were purchased for \$24,456.23. In addition the appellants hired a contractor to construct the machine shed at a cost of \$7,000. Receipts for materials and a labor invoice in support of these amounts were presented to document the actual cost of the building. The appellants argued that the market value of the building should be its actual cost of materials and labor to construct.

In addition, the appellants argued the machine shed was not equitably assessed. To support this argument, the appellants submitted a grid analysis of two comparables. The comparables consisted of steel buildings that were one year old. They contained either 2,448 or 4,944 per square feet of building area. One of the comparable sheds had overhead doors, windows and a lean-to. The other shed had a cement floor, an overhang and overhead doors. The comparables are depicted as having market values of \$17,600 and \$31,800 or \$6.43 and \$7.18 per square foot of building area, respectively. The subject machine shed is depicted as having a market value of \$40,959 or \$8.42 per square

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

F/Land:	\$	312
Homesite:	\$	8,333
Residence:	\$	51,930
Outbuildings:	\$	10,462
Total:	\$	71,037

Subject only to the State multiplier as applicable.

foot of building area. The appellants also submitted the Boone County Board of Review's final decision as part of the evidence. The subject's outbuilding assessment of \$13,653 reflects an estimated market value of approximately \$41,049 using the 2005 three year median level of assessments of 33.26% for Boone County as determined by the Illinois Department of Revenue. Based on this evidence, the appellants requested a reduction in the assessment of the machine shed.

During cross-examination, the appellants acknowledged that the comparables were located in a different township than the subject.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$74,228 was disclosed with the outbuilding (machine shed) being assessed at \$13,653. In support of the subject's assessment, the board of review submitted a brief, property record cards and a spreadsheet of comparable buildings. The comparable buildings were built between 1988 and 2004. They ranged in size from 1,890 to 4,800. The spreadsheet depicts estimated market values ranging from \$11,780 to \$43,840 or from \$6.23 to \$12.71 per square foot of building area. All of the comparables were located within the same township as the subject. The board of review did not refute the machine shed's agricultural use. Based on this evidence, the board of review requested confirmation of the subject property's machine shed.

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 that a reduction in the subject's outbuildings assessment is warranted.

The appellants contend the market value of the subject property's outbuilding 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellants have met this burden of proof and a reduction in the subject's outbuilding assessment is warranted.

The Board finds the best evidence of the subject outbuilding's market value is the cost of materials and labor used to actually construct the building in 2004. The Board further finds the evidence depicts the outbuilding materials cost \$24,456.23 with labor to construct the outbuilding costing \$7,000 for a total market value of \$31,456.23. The subject's outbuilding assessment for the machine shed of \$13,653 reflects an estimated market value of approximately \$41,049 using the 2005 three year median level of assessments of 33.26% for Boone County. The appellants presented credible testimony regarding the costs and verified the testimony with receipts and invoices for materials and labor. The Board of review provided only estimated market values based

on cost manuals, which the Board finds was not supported in this record. There is no evidence that the market value estimations used by the board of review on the property record cards submitted for the subject are accurate. Based on the evidence and testimony presented, the Board finds the subject's outbuilding (machine shed) assessment is excessive and not accurately reflected in its assessment. The Board finds the subject's outbuilding has a market value of \$6.47 per square foot of building area, which is uniform and within the range established by the comparables presented by both parties after considering adjustments for any differences. Thus, no further reduction is warranted on the basis of uniformity.

In conclusion, the Board finds the appellants have demonstrated the subject's outbuilding was overvalued by a preponderance of the evidence. Therefore, the Board finds the subject property's outbuilding assessment as established by the board of review is incorrect and a reduction is warranted. Since fair market value has been established, the 2005 three-year median level of assessments for Boone County of 33.26% shall apply.

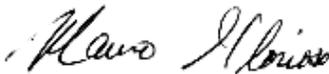
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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.