

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: John M. Dietzen
DOCKET NO.: 05-02524.001-R-1
PARCEL NO.: 03-11-203-035

The parties of record before the Property Tax Appeal Board are John M. Dietzen, the appellant; and the Effingham County Board of Review.

The subject property consists of a 13,068 square foot residential parcel improved with a two-story frame dwelling that was built in 2004 and contains 2,517 square feet of living area. Features of the home include central air-conditioning, one fireplace, a 624 square foot garage and a full unfinished basement.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvement assessment and overvaluation as the bases of the appeal. In support of the improvement inequity argument, the appellant submitted property record cards and a grid analysis of three comparable properties located within three-quarters of a mile of the subject. The comparables were reported to consist of two-story style brick and frame dwellings that range in age from 2 to 5 years and range in size from 2,235 to 4,047 square feet of living area. Features of the comparables include central air-conditioning, garages that contain from 551 to 955 square feet of building area and full unfinished basements. These properties have improvement assessments ranging from \$44,760 to \$63,380 or from \$15.66 to \$20.44 per square foot of living area. The subject has an improvement assessment of \$68,250 or \$27.12 per square foot of living area.

In support of the overvaluation argument, the appellant submitted a photograph of the subject, the subject's property record card and a list of component costs of the subject dwelling's construction in November 2004 totaling \$178,775.49. The list

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

LAND:	\$	9,580
IMPR.:	\$	65,442
TOTAL:	\$	75,022

Subject only to the State multiplier as applicable.

PTAB/MRT/11/20/07

indicated the original lot price was \$31,146.08. The appellant's appeal form indicated the subject land was purchased in August 2003 for \$31,500. The appeal form also indicated the appellant acted as his own general contractor and that the value of this service was \$5,000. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$54,776.

During the hearing, the appellant testified that the subject's land actually cost \$31,500, including some fees and that the total cost of land and home construction was thus about \$180,000. When questioned by the hearing officer regarding his \$5,000 estimate for a general contractor's fee, the appellant opined that if another contractor had built the subject dwelling, the fee would might been \$25,000 to \$35,000. The appellant further testified the materials used in the subject dwelling's construction were of lesser quality than those used in comparables submitted by the board of review. The appellant acknowledged he had submitted no evidence to substantiate this claim of superior quality components used in the board of review's comparables.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$77,830 was disclosed. The subject has an estimated market value of \$209,558 or \$83.26 per square foot of living area including land, as reflected by its assessment and Effingham County's 2005 three-year median level of assessments of 37.14%.

In support of the subject's improvement assessment, the board of review submitted property record cards and a grid analysis of four comparable properties located in the subject's subdivision. The comparables consist of one, two-story, one, 1.75-story, one 1.5-story and one part one-story and part two-story style dwellings of frame or brick and frame construction that were built in 2001 or 2004 and range in size from 2,054 to 2,749 square feet of living area. Features of the comparables include central air-conditioning, garages that contain from 517 to 1,089 square feet of building area and full or partial basements. These properties have improvement assessments ranging from \$52,770 to \$74,055 or from \$23.59 to \$26.94 per square foot of living area. Based on this evidence the board of review requested the subject's total assessment be confirmed.

The board of review submitted no evidence in support of the subject's estimated market value.

In rebuttal, the appellant submitted a letter, a revised appeal form, property record cards and a grid analysis of four additional comparables located in the subject's subdivision.

Section 1910.66(c) of the Official Rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

For this reason, the Board will not consider the additional comparables submitted by the appellant.

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 property's assessment is warranted. The appellant argued unequal treatment in the assessment process as the basis of the appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The Board finds the parties submitted seven comparables for its consideration. The Board gave less weight to the appellant's comparable 2 because it was significantly larger in living area when compared to the subject. The Board gave less weight to the board of review's comparable 4 because its part one-story and part two-story design differed from the subject's design. The Board finds five comparables were similar to the subject in most respects and had improvement assessments ranging from \$16.98 to \$26.72 per square foot of living area. The subject's improvement assessment of \$27.12 per square foot of living area falls above this range. Therefore, the Board finds the evidence in the record does not support the subject's improvement assessment.

The appellant also 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. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2nd 1256 (2nd Dist. 2000). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

The Board finds the appellant submitted evidence detailing the subject's construction costs for materials and labor, including

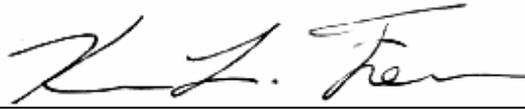
the subject's land cost, totaled approximately \$180,000. When questioned by the hearing officer regarding the amount to be added to this figure for general contractor's overhead and profit, the appellant responded that \$25,000 to \$35,000 might represent what another contractor would charge, rather than the \$5,000 initially claimed by the appellant. The Board finds this wide range of estimates by the appellant of the value of a general contractor's service demonstrates the appellant is unaware of the value the market places on this service and thus cannot rely on the appellant's opinion. The Board finds that were the \$35,000 contractor's estimate to be added to the subject's land and construction costs totaling \$180,000, the resulting figure of \$215,000 actually supports the subject's estimated market value of \$209,558 as reflected by its assessment. Notwithstanding the board of review's failure to submit any comparable sales or market evidence in support of the subject's estimated market value, the Board finds the appellant has not met his burden of proving overvaluation by a preponderance of the evidence and no additional reduction beyond that granted pursuant to the inequity contention is warranted.

In summary, the Board finds the appellant has proven unequal treatment in the assessment process by clear and convincing evidence and a reduction in the subject's improvement assessment is warranted on that basis.

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: December 7, 2007



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.