

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Mark Roehnelt
DOCKET NO.: 06-00163.001-R-1
PARCEL NO.: 13-23-226-007

The parties of record before the Property Tax Appeal Board are Mark Roehnelt, the appellant, by attorney Robert W. McQuellon III of Peoria, Illinois, and the Peoria County Board of Review.

The subject property has been improved with an 8-year old, two-story dwelling of masonry construction containing 3,194 square feet of living area. The dwelling features an unfinished basement of 1,807 square feet,¹ central air conditioning, a fireplace, and a three-car garage of 910 square feet. The subject is located in Peoria, Kickapoo Township, Peoria County.

The appellant appeared through counsel before the Property Tax Appeal Board contending overvaluation of the subject property.² In support of this market value argument, appellant presented sales data for four properties in an abbreviated grid along with multiple listing sheets and black and white photographs. To more fully explain what evidence had previously been presented, at the hearing the appellant presented a more detailed grid analysis of three comparable sales; the grid submitted at hearing removed one of the previously presented comparables and provided more detailed descriptive information for each property.³

Because the board of review had not been afforded the opportunity to respond to the appellant's detailed grid analysis prior to the date of hearing, at the hearing an order was entered to allow the board of review ten (10) business days to rebut in writing this newly submitted grid in accordance with the Board's rules on rebuttal evidence (86 Ill. Admin. Code, Sec. 1910.66). A review

¹ Curiously the board of review reports a basement size of 608 square feet.

² By agreement with Attorney McQuellon and the board of review, witnesses were sworn once for several cases and witness credentials were presented only once for several matters held on the same date.

³ In this newly prepared grid analysis, the appellant for the first time submitted assessment data for each of the comparables.

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

| | | |
|--------|----|---------|
| LAND: | \$ | 32,780 |
| IMPR.: | \$ | 127,550 |
| TOTAL: | \$ | 160,330 |

Subject only to the State multiplier as applicable.

of the Board's records reveals that no written rebuttal has been submitted in this matter.

In support of the overvaluation argument, the appellant submitted information on three sales comparables located in the same subdivision as the subject. Appellant called Robert W. McQuellon Jr., M.B.A., of Real Estate Appraisers & Consultants to testify as to the significance of the comparables. McQuellon Jr. identified his experience and credentials including 35 years in real estate brokerage and consulting work, specializing in real estate tax appeal work. He further testified he is a member of the National Association of Real Estate Appraisers.

As to the comparables, the properties were improved with two-story frame and masonry dwellings that range in age from 6 to 8 years old. Features include basements ranging in size from 1,453 to 1,906 square feet, two of which included finished area. Each comparable had central air conditioning, a fireplace, and a garage ranging in size from 528 to 858 square feet of building area. The comparables range in size from 3,027 to 3,158 square feet of living area. The sales occurred from June 2006 to August 2006 for prices ranging from \$330,000 to \$400,000 or from \$109.02 to \$126.66 per square foot of living area, including land. The subject's assessment of \$160,330 reflects an estimated market value of \$483,067 or \$151.24 per square foot of living area, including land, using the 2006 three-year median level of assessments for Peoria County of 33.19% as determined by the Illinois Department of Revenue.

McQuellon Jr. further testified that the subject subdivision seemed to have had increasing home values in 2004 and 2005 and then seemed to have peaked and gone down in 2006 based on his empirical data. He further noted that in 2003 there were many assessment protests because the area seemed to be higher than surrounding areas. He also testified that sales prices in the area for 2006, 2007 and 2008 were lower than the estimated fair market value as reflected by the assessments of the properties.

Based on the foregoing evidence, the appellant requested a reduction in the subject's assessment to \$135,000 or an estimated fair market value of approximately \$406,749 or \$127.35 per square foot of living area, including land.

On cross-examination, McQuellon Jr. was questioned about the location of the suggested comparables within the subdivision; as to each, McQuellon Jr. acknowledged that the comparables were not within the "gated section" of the subdivision whereas the subject was located within the "gated section." He also noted that there was not necessarily a difference in quality of construction between the gated and non-gated sections of the subdivision. On questioning, the board of review further pointed out the differences in assigned grade of the subject and appellant's comparable properties.

On further cross-examination, McQuellon Jr. also acknowledged that comparable #1 did not have the exterior brick work or the rooflines involving numerous valleys and peaks as did the subject property. He further admitted that brick exterior and arched windows as shown on the subject cost more to construct than a straight front with straight windows as shown on comparable #1, thus he agreed that it cost less to construct comparable #1 than the subject property. Similarly, comparables #2 and #3 did not have the arched windows, all brick front or complex rooflines of the subject property. Finally, McQuellon Jr. admitted the quality of construction and cost to build the subject was "obviously" more than the appellant's suggested comparables.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed along with a grid analysis of three suggested comparable sales and applicable property record cards. The board of review further noted that it was confused by the appellant's Residential Appeal form which had indicated as the bases of the appeal both "recent sale" and "assessment equity," but then presented sales data. As such, the board of review also submitted assessment data as to the three comparables in its grid analysis.

In the grid, the board of review presented descriptions and sales data on three comparable properties located in the "gated section" and within five blocks of the subject property which had similar "quality of construction" as the subject also.⁴ The board of review specifically argued that there are substantive differences between sales of properties within and outside the "gated section" of the subdivision.

The three comparables consist of 1-story⁵ or 1.5-story frame and masonry dwellings that range in age from 1 to 6 years old. Features include unfinished basements ranging in size from 1,306 to 1,939 square feet of building area, central air conditioning, one or two fireplaces, and a two or three-car garage ranging in size from 737 to 816 square feet. The dwellings range in size from 2,429 to 3,343 square feet of living area. These comparables sold between July 2004 and April 2005 for prices ranging from \$420,000 to \$529,447 or from \$154.75 to \$191.44 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment which reflects an estimated fair market value of \$483,067 or \$151.24 per square foot of living area, including land.

⁴ As testified to by the Supervisor of Assessments, "grade" is assigned to a property based on the quality of construction (cost to build; brick work; type of roofline; etc.) and recorded on the property record card. "Condition" as recorded on the property record card reflects "condition and desirability" of the area as determined by the assessor and has an impact on depreciation of the property.

⁵ The board of review explained the computer system previously in place could not distinguish certain variations in story height; comparable #3 actually consists of a part one-story and part two-story dwelling which had been recorded as a one-story with a full finished attic.

Cross-examination of the board of review's suggested comparables focused on the differences in size and assessment per square foot of the subject and comparables. It was also noted that the dates of sale for the board of review's comparables ranged from July 2004 to April 2005 for this appeal of valuation as of January 1, 2006.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

As an initial matter, the Property Tax Appeal Board finds that no timely assertion of a lack of uniformity in assessments was made in this matter in accordance with the requirements of the Official Rules of the Property Tax Appeal Board (86 Ill. Admin. Code, Sec. 1910.30(g) & (h)). No new evidence is to be accepted after the petition is filed. (See also 86 Ill. Admin. Code, Sec. 1910.67(k)(1)). After an extension of time, appellant's original evidentiary submission to the Board consisted of a comparable sales chart with four properties with their respective ages, dates of sale, sales price, living area square footage, and sales price per square foot data along with photographs and multiple listing service sheets. No assessment data was provided for those comparables within that submission. As noted previously, the more detailed grid of three comparables presented at hearing did include assessment data. However, in light of the Board's Rules, the Property Tax Appeal Board finds that no consideration should be given to the late-filed assessment data presented by appellant in this matter.

In this appeal, the appellant contends the assessment of the subject property is excessive and not reflective of its market value. 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 evidence in the record does not support a reduction in the subject's assessment.

The parties submitted a total of six comparable sales for the Board's consideration. Upon examining the similarities between the subject and the suggested comparable properties, the Property Tax Appeal Board has given less weight to board of review comparable #1 due to its substantially smaller size and to board of review comparable #3 due to its described one-story design. While none of the comparables is truly similar in exterior construction given the subject's all brick construction as compared to the frame and masonry exteriors of all of the comparables, on this record the Board finds the remaining four comparables submitted by both parties to be most similar to the subject in size, design, location and/or age. While the board of review argued that there are market differences between the gated and non-gated sections of the subject's subdivision, no market

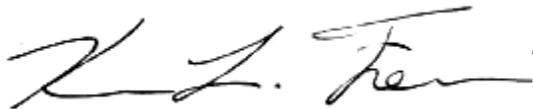
data was submitted to substantiate that assertion. Thus, due to their similarities to the subject, these four comparables received the most weight in the Board's analysis. The comparables sold between July 2004 and August 2006 for prices ranging from \$109.02 to \$158.37 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$483,067 or \$151.24 per square foot of living area, including land, using the three-year median level of assessments for Peoria County of 33.19%.

The Board finds the subject's assessment reflects a market value that falls within the range established by the most similar comparables on a per square foot basis. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not 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.



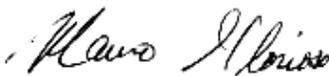
Chairman



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: July 28, 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.