



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Charles Phillips
DOCKET NO.: 06-00388.001-R-1
PARCEL NO.: 16-05-25-100-030-0000

The parties of record before the Property Tax Appeal Board are Charles Phillips, the appellant; and the Will County Board of Review.

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

LAND: \$34,222
IMPR.: \$31,909
TOTAL: \$66,131

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 2.24-acre parcel improved with a 166 year-old, two-story style frame dwelling that contains approximately 2,090 square feet of living area. Features of the home include a detached one-car garage, a shed and four wood barns that contain approximately 5,908, 600, 300 and 396 square feet of building area. The subject is located in Homer Glen, Homer Glen Township, Will County.

The appellant appeared before the Property Tax Appeal Board claiming a contention of law as the basis of the appeal. In support of this argument, the appellant submitted photographs of the subject dwelling depicting its condition after a fire on April 16, 2006 that gutted the structure. The photos also depicted the garage and several of the old barns, which the appellant contends have no value. The appellant argued the subject dwelling should have a prorated assessment for the portion of the 2006 assessment year up until the fire. In

support of this contention, the appellant estimated the subject's original \$34,612 improvement assessment (reduced by the board of review to \$31,909), equaled 105 days or 28.7% of a year. He applied this percentage to the original improvement assessment to derive a revised improvement assessment of \$9,956. The appellant claimed previous township assessors had determined the old barns and shed used by a defunct dairy farm had no value and hence, did not assess them. The appellant also claimed he talked to an appraiser who purportedly also said the barns have no value. The appellant submitted no evidence to support his claim regarding previous assessment of the outbuildings, or the appraiser's opinion. The appellant testified the village of Homer Glen required that he demolish the dwelling after the fire, but prohibited building of a new home on the subject until the parcel was rezoned. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$9,956.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$66,131 was disclosed. In support of the subject's assessment, the board of review submitted a letter prepared by the township assessor, several exhibits, the subject's property record card, aerial photographs of the subject parcel and numerous photos of the subject dwelling, as well as the garage and the barns taken on April 19, 2006, October 6, 2006 and April 16, 2007. The assessor's letter claimed the subject barns were being used for storage for a fee and also submitted a photo of the subject depicting a sign advertising storage space, along with a telephone number, as Exhibit C. The letter stated one of the township assessor's staff called this phone number on September 9, 2007 inquiring as to the cost of storing a boat. The staff member was purportedly told the fee would be \$75 per month for inside storage. Based on this apparent use of the subject barns, the assessor claimed "We strongly disagree with income producing property having no value and being assessed at zero (0)."

During the hearing, the board of review called deputy township assessor Dale Butalla as a witness. Butalla testified it appeared no changes had been made to the subject's assessment for many years, but that when the present assessor's office became aware of the barns' existence and apparent use for storage after the dwelling fire, the office determined depreciated replacement costs and associated assessments for the barns based on the Marshall & Swift cost program. The witness testified \$21,872 of the subject's 2006 improvement assessment was attributable to the barns, while about \$10,000 was for the dwelling for four months of 2006 up to the dwelling fire. Butalla further testified other rural properties in the jurisdiction with similar old barns were assessed in the same manner. The witness also testified the assessor's office could not determine the assessment methodology used by the prior assessor for such barns or outbuildings. The Hearing Officer ordered the board of review to submit evidence of its assessment methodology for such similar barns within 15 days

of the hearing. The assessor's office complied with this order and submitted property record cards, photographs and cost calculation sheets for assessments of similar barns on three comparable properties that demonstrate a consistent methodology in assessing such barns.

In rebuttal testimony, the appellant asserted that he had only received about three calls inquiring about storage in the barns, one of which was from the assessor's office. He further testified no storage in the barns was occurring on the subject's January 1, 2006 assessment date.

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 appellant contends the subject dwelling should have a partial 2006 assessment of approximately \$9,956, based on a proration of the revised improvement assessment of \$31,909 that is the subject of this appeal. He further contends the garage, shed and four barns have no value and, since they were purportedly not assessed for years, should have no assessment for the instant assessment year, either. The Board finds Butalla testified the assessor's office could not determine the assessment practices of the prior assessor, but that the present assessor used a consistent methodology to assess similar buildings on other parcels in the jurisdiction, as demonstrated by the data submitted in response to the Hearing Officer's order.

In addition, the Board finds that in Toman v. Pickard, 377 Ill. 610, 615 (1941), the Illinois Supreme Court held that assessors are permitted to exercise their judgment, formulate and apply such rules in the valuing of the various items of property and the classes thereof as will enable them to arrive at the fair cash value of the property which is subject to assessment. It is well settled that mere differences of opinions by taxing officials as to valuations of property for taxable purposes do not justify interference on the part of the courts. (People v. St. Louis Bridge Co., 357 Ill. 245. (1934)). The Court further held "[T]hat for the same reason, the fact that an assessor employed a method or rule for valuing a class of property which was not used by his predecessor in valuing the same character of property is not, in itself, justification for the court's interference. The method of procedure which the taxing officials employ in fixing the fair cash value of property, generally, is not the subject of judicial inquiry if the method and procedure adopted results in fair valuation being placed on all property so that the burden of taxation will be proportionately distributed according to valuation upon all property in that jurisdiction". Id.

The Board finds the appellant's calculation of a partial year assessment on the subject dwelling prior to the April 2006 fire is very similar to the board of review's assessment for the dwelling of approximately \$10,000, according to the board of review's witness. However, the Board finds the appellant's contention that the garage, shed and four barns on the subject parcel have no value and should not be assessed is baseless. The Board finds the appellant attempted to sell storage space in the subject barns and other outbuildings. The Board also finds the board of review's evidence submitted pursuant to the Hearing Officer's order demonstrated that barns or outbuildings on similar properties within the township are assessed using a uniform method. The appellant's argument that the outbuildings have no value and should not be assessed because the previous assessor had not assessed them has no merit. The Board finds Section 1-130 of the Property Tax Code defines real property in part as:

The land itself, with all things contained therein, and also buildings, structures and improvements, and other permanent fixtures thereon, . . .

The Board further finds Section 9-160 of the Property Tax Code states in part:

On or before June 2 in each year other than the general assessment year, in all counties . . . *the assessor shall list and assess all property which becomes taxable and which is not upon the general assessment, and also make and return a list of all new or added buildings, structures or other improvements of any kind, the value of which had not been previously added to or included in the valuation of the property on which such improvements have been made, specifying the property on which each of the improvements has been made, the kind of improvement and the value which, in his or her opinion, has been added to the property by the improvements (emphasis added).* (35 ILCS 200/9-160)

According to these statutes, the Board finds the assessor has the duty to value and assess all real property within the assessment jurisdiction, whether a previous assessor had done so or not.

In conclusion, the Property Tax Appeal Board finds the appellant has failed to prove 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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: January 26, 2010

Allen Castrovillari

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.