

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Harold Allison  
DOCKET NO.: 06-00536.001-R-1  
PARCEL NO.: 07-07-33-351-009

The parties of record before the Property Tax Appeal Board are Harold Addison, the appellant, and the Macon County Board of Review.

The subject property consists of a one-story brick and frame dwelling containing 1,794 square feet of living area that was built in 1977. The dwelling features a full unfinished basement, central air conditioning, a fireplace and a two-car attached garage containing 576 square feet. The dwelling is situated on a .54 acre site.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this contention, the appellant submitted Multiple Listing Sheets (MLS) and a market analysis of three suggested comparable sales. The comparables are located in different subdivisions that are from 2 to 6 miles from the subject, but in the same school district as the subject. They consist of one-story frame, brick, or brick and frame dwellings that were built from 1964 to 1981. One comparable has a crawl space foundation and two comparables have full or partial finished basements. Other features include central air conditioning and one to two-car garages. Two comparables contain a fireplace. The comparables are reported to have city water and sewer services whereas the subject has a well and septic system. The dwellings range in size from 1,344 to 1,374 square feet of living area and are situated on lots ranging in size from .14 to .5 of an acre. They sold for prices ranging from \$92,000 to \$105,000 or from \$68.45 to \$76.42 per square foot of living area. These transactions occurred from May to September of 2006.

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

LAND:	\$	4,832
IMPR.:	\$	39,178
TOTAL:	\$	44,010

Subject only to the State multiplier as applicable.

The appellant adjusted the comparables for differences when compared to the subject in exterior construction, bathroom count, dwelling size, foundation type/finished basement area, garage size, and city water/sewer service. The adjustments resulted in adjusted sale prices ranging from \$89,250 to \$108,150 or from \$66.41 to \$80.22 per square foot of living area including land. Based on these adjusted sales, the appellant estimated the subject property has a fair market value of \$105,000 or \$58.53 per square foot of living area including land, which is below the range established by his comparable sales on a per square foot basis. The appellant also argued the subject property does not have sidewalks, which further reduces its fair market value. Based on this evidence, the appellant requested a reduction in the subject's assessment.

Under examination, the appellant indicated the adjustment amounts applied to the comparables were based on a previous 2002 appraisal of the subject property and the appellant's opinion of value. The appellant explained he had taken some real estate appraisal coursework at a local community college. The appellant is not a licensed appraiser in the State of Illinois.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$44,010 was disclosed. The subject's assessment reflects an estimated market value of \$132,560 or \$73.89 per square foot of living area including land using Macon County's 2006 three-year median level of assessments of 33.20%.

In support of the subject's assessment, the board of review submitted property record cards and a comparative analysis of three suggested comparables. One comparable is located in the subject's subdivision while two comparables are located two miles from the subject. They consist of one-story frame or brick dwellings that were built from 1974 to 1978. Two comparables have unfinished basements and one comparable has a partial finished basement. Other features include central air conditioning, a fireplace, and garages ranging in size from 690 to 950 square feet. Comparable 1 has a swimming pool. The dwellings range in size from 1,754 to 1,798 square feet of living area and sold for prices ranging from \$140,000 to \$170,000 or from \$77.86 to \$95.18 per square foot of living area. These transactions occurred from September to November of 2005.

The board of review adjusted the comparables for differences when compared to the subject in exterior construction, bathroom count, dwelling size, finished basement area, and garage size. Comparable 1 was also adjusted for its swimming pool. The board of review's representative testified the adjustment amounts were based on the average adjustment amounts of several appraisals

submitted to the board of review during the appeal process. The adjustments resulted in adjusted sale prices ranging from \$135,000 to \$163,250 or from \$75.77 to \$91.41 per square foot of living area including land. The board of review argued the subject's estimated market value as reflected by its assessment of \$132,560 or \$73.89 per square foot of living area including land is supported. Based on this evidence, the board of review requested confirmation of the subject property's assessment. Under cross-examination, the board's representative testified the adjustment amounts were based on other appraisal reports that were not submitted into the record. The appellant also contends comparable 1 used by the board of review contains 2,438 square feet of living area based on a Multiple Listing Sheet. The appellant used interior measurements from the MLS and also included the finished basement for this comparable in his calculations. The appellant also argued comparables 2 and 3 should have been adjusted by \$5,000 to account for city sewer and water services. The board's representative testified exterior measurements are used in the mass appraisal system to uniformly calculate dwelling sizes. In addition, the board's representative testified accepted real estate valuation theory does not include finished basement space as part of the living area, but a finished basement is considered an amenity that is uniformly assessed.

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 a reduction in the subject property's assessment is not warranted.

The appellant argued the subject property is overvalued. 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.2d 1256 (2<sup>nd</sup> Dist. 2000). The Board finds the appellant has not overcome this burden.

The Property Tax Appeal Board finds the parties submitted six suggested comparable sales, with adjustments, for consideration in support of their respective positions regarding the subject property's fair market value. The Property Tax Appeal Board gave diminished weight to the adjustment amounts that were applied to both parties' comparable sales. The Board finds the evidence and testimony indicate the adjustment amounts were based on "other" appraisal reports that were not part of this record. Notwithstanding the lack of supporting documentation for adjustment amounts, neither party was prepared to present witnesses providing foundational testimony describing the method

in which the adjustment amounts were calculated and their application to subject matter of this appeal.

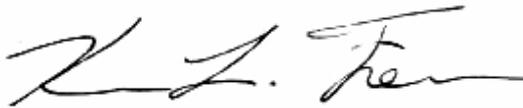
With respect to the comparable sales offered by both parties, the Property Tax Appeal Board gave less weight to the suggested comparable sales offered by the appellant. The Board finds the appellant's comparable 3 is located a considerable distance from the subject. Additionally, comparable 1 is older and comparable 2 was constructed over a crawl space foundation, dissimilar when compared to the subject. Finally, the appellant's comparables are not as similar to the subject in their dwelling sizes as are the comparables submitted by the board of review.

The Property Tax Appeal Board finds the comparable sales submitted by the board of review were most representative of the subject in age, size, design, features and location. They sold for prices ranging from \$140,000 to \$170,000 or from \$77.86 to \$95.18 per square foot of living area. The subject's assessment reflects an estimated market value of \$132,560 or \$73.89 per square foot of living area including land, which falls below the range established by the most similar comparable sales contained in this record. After considering adjustments to these comparables for any differences when compared to the subject, the Board finds the subject's assessed valuation is well supported. Based on this analysis, the Property Tax Appeal finds no reduction in the subject's assessment 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.



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: May 30, 2008



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.