



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

APPELLANT: Duane Janicki
DOCKET NO.: 06-02515.001-R-1
PARCEL NO.: 04-19-07-200-004

The parties of record before the Property Tax Appeal Board are Duane Janicki, the appellant; and the Stephenson 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 Stephenson County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$7,000
IMPR.: \$22,275
TOTAL: \$29,275

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 2.42-acre parcel improved with a one-story style frame dwelling that was built in 1937 and contains 1,024 square feet of living area. Features of the home include central air-conditioning, a detached two-car garage, a detached 1,200 square foot shed and a full unfinished basement.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property with an effective date of March 5, 2007. The appraiser used the sales comparison approach in estimating a value for the subject of \$65,000.

The appraiser examined four comparable properties. The comparables consist of one-story style frame dwellings that ranged in age from 38 to 66 years old and ranged in size from 792 to 1,200 square feet of living area. Three of the comparables

had central air-conditioning; each had a full or partial basement with three having some finished basement area. Each property had a garage. The comparables sold from January 2006 to February 2007 for prices ranging from \$68,500 to \$110,000 or from \$62.84 to \$97.22 per square foot of living area, including land.¹ The appraiser adjusted the comparables for differences when compared to the subject for such items as site, quality of construction, age, condition, size, basement finish, heating and cooling, and additional amenities. After making these adjustments, the comparables had adjusted sales prices ranging from \$63,300 to \$73,300 or from \$58.07 to \$92.55 per square foot of living area, including land. The appraiser concluded a value for the subject by the sales comparison approach of \$65,000. The appraiser was not present at the hearing to provide direct testimony to support the appraisal or subject to cross-examination regarding any adjustments or final value conclusions.

In his final reconciliation, the appraiser placed most weight on the sales comparison approach because "it is most indicative of the final value estimate due to (a), it supports the principle of substitution and (b), it reflects market actions between buyer and seller." Based on this evidence, the appellant requested a reduction in the subject's assessment.

During cross examination the board of review questioned certain aspects of the appraisal including the lack of adjustments for adverse conditions such as a nearby landfill, race track and fair grounds. In addition, the board of review argued the subject featured a full basement when the appraisal depicts only a partial basement. Further, the board of review argued that the sales prices listed in the appraisal for three of the comparables did not match the Real Estate Transfer Declaration sheets that were recorded for each property.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$29,275 was disclosed. The subject has an estimated market value of \$88,311 or \$86.24 per square foot of living area including land, as reflected by its assessment and Stephenson County's 2006 three-year median level of assessments of 33.15%.

In support of the subject's estimated market value, the board of review submitted a summary argument letter, photographs, property record cards, Real Estate Transfer Declaration sheets and a grid analysis of the appellant's comparables along with a grid analysis of nine comparables. The sales comparables consist of one-story brick or frame ranch style dwellings that were built between 1953 and 1977 and range in size from 1,020 to 1,361 square feet of living area. The comparables are situated on lots

¹ The board of review submitted Real Estate Transfer Declaration sheets refuting the reported sale prices.

ranging from .55-acres to 3.86-acres. Seven of the comparables have central air-conditioning; five have a fireplace, eight have a garage ranging from 340 to 1,258 square feet of building area; and two have an additional detached garage. Each comparable has a basement with three having some finished basement area. The comparables sold between March 2005 and November 2006 for prices ranging from \$73,000 to \$154,500 or from \$56.59 to \$134.11 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record 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 Board further finds a reduction in the subject property's assessment is not warranted. 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). The Board finds the appellant has not met this burden.

The Board finds the appellant submitted an appraisal of the subject property in which the subject's market value was estimated to be \$65,000 as of March 5, 2007. The appraiser was not present at the hearing to provide direct testimony or subject to cross examination regarding his methodology or final value conclusions. In addition, the Board finds the data contained within the appellant's appraisal was questionable and was refuted by the board of review with substantive documentary evidence. Therefore, the Board will only consider the raw data contained within the appraisal report. The board of review submitted nine comparable sales that sold for prices between March 2005 and November 2006 for prices ranging from \$73,000 to \$154,500 or from \$56.59 to \$134.11 per square foot of living area, including land.

The Board finds the Real Estate Transfer Declaration sheets submitted by the board of review are the best evidence in this record of the actual sale prices for the appellant's comparables. The sales data depicts three comparable sales that sold from January 2006 to February 2007 for prices ranging from \$67,000 to \$110,000 or from \$61.47 to \$97.22 per square foot of living area, including land. The Board gave less weight to the appellant's sales comparables 2 and 4, and the board of review's sales comparables 2, 3, 5, 6, 7, and 9 because the lot size, location, finished basement area and/or age of these properties are significantly different than the subject. The Board finds the remaining comparables to be the best evidence of the subject's estimated market value. These comparables sold for prices ranging from \$66.15 to \$98.04 per square foot of living area, including land. The subject has an estimated market value of \$88,311 or \$86.24 per square foot of living area including land, as reflected by its assessment and Stephenson County's 2006 three-year median level of assessments of 33.15%. The subject's

estimated market value on a per square foot basis is within the range established by the most similar sales comparables contained in this record.

In conclusion, the Board finds the appellant has not demonstrated the subject property was overvalued by a preponderance of the evidence. Therefore, the Board finds the subject property's assessment as established by the board of review is correct and a reduction 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.

Ronald R. Guit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

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 23, 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.