

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Walter B & Mary R. Harris
DOCKET NO.: 06-02698.001-R-1
PARCEL NO.: 05-05-12-300-013

The parties of record before the Property Tax Appeal Board are Walter B and Mary R. Harris, the appellants; and the Clinton County Board of Review.

The subject property consists of a 1.65 acre parcel improved with a part one-story and part two-story single family dwelling that contains approximately 3,400 square feet of living area. The dwelling was constructed in 2005 with features that include central air conditioning, a fireplace, an unfinished basement and a three-car attached garage. The dwelling has a brick and vinyl exterior. The property is located in the Sunset Hills Subdivision, Sugar Creek Township, Aviston, Clinton County.

The appellants appeared before the Property Tax Appeal Board contending both the land and the improvement assessments are excessive. With respect to the land assessment the appellants testified they purchased the subject parcel in November 2004 for a price of \$29,500 from Clinton Acres, Inc. The appellants explained that the asking price for the parcel was \$30,000. They offered \$29,500, which was accepted. The appellants indicated that the parties to the transaction were not related and under no duress to complete the sale. A copy of the contract was submitted by the appellants documenting the purchase of the parcel. Based on this the appellants requested the subject's land assessment be reduced to reflect the purchase price.

With respect to the improvement assessment, the appellants argued the board of review had incorrectly valued the home as a two-story dwelling. The appellants contend the subject dwelling is not a two-story dwelling but a one and one-half story home due to the fact that a portion of the home has a cathedral ceiling or an open area that extends to second floor. Due to this open area, the appellants contend the subject dwelling has 429 square feet less of living area than it is being assessed as having. Mr. Harris stated that if you accept the improvement assessment of \$25.70 per square foot as the improvement is currently assessed using 3,730 square feet as the living area, the improvement assessment should be reduced by \$11,025 or to \$84,848.

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

LAND:	\$	11,490
IMPR.:	\$	91,394
TOTAL:	\$	102,884

Subject only to the State multiplier as applicable.

The appellants also submitted two comparables that were improved with either a 1.5 or a two-story dwelling. One dwelling was constructed in 1990 and had 2,090 square feet of living area. The second dwelling was constructed in 2005 and had 2,816 square feet of living area. The first comparable had an improvement assessment of \$65,983 or \$31.57 per square foot of living area. The second comparable had an improvement assessment of \$81,811 or \$29.05 per square foot of living area. These properties were also described as having land assessments of \$1,535 and \$6,081 per acre, respectively.

Based on this evidence the appellants requested the subject's land assessment be reduced to \$9,832 and the improvement assessment be reduced to \$84,848 resulting in a total assessment of \$94,680.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$102,884 was disclosed. The subject's assessment reflects a market value of approximately \$306,300 using the 2006 three year median level of assessments for Clinton County of 33.59%.

The board of review argued in part that the subject dwelling is a two-story dwelling based on the illustrations and definitions contained in the Illinois Real Property Appraisal Manual which describes a two-story home as one having the first floor equal to the second floor in exterior wall height. The board of review contends the subject had 850 square feet of one-story area and 1,440 square feet of two story area for a total living area of 3,730 square feet. No allowance or adjustment was given to the area with the cathedral ceiling or opening that extended through the second story. In support of the style, size and improvement assessment the board of review submitted photographs of the subject dwelling (Exhibit A), the subject's property record card and a page from the Illinois Real Property Appraisal Manual (Exhibit B). The board of review also argued the appellant's comparables were not similar to the subject and had improvement assessments greater than the subject on a per square foot basis.

With respect to the land assessment, the board of review submitted eight comparable land sales located in the Sunset Hills Subdivision. The comparables ranged in size from 43,996 to 76,666 square feet and sold from January 2006 to June 2006 for prices ranging from \$31,250 to \$41,400 or from \$.47 to \$.80 per square foot. These comparables had a median sales price of \$.60 per square foot of land area. The subject land has an assessment of \$11,490 which reflects a market value of approximately \$34,200 or \$.48 per square foot of land area using the 2006 three year median level of assessments for Clinton County of 33.59%.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants submitted an appraisal of the subject property describing the dwelling as a 1.5 story home with 3,460 square feet of living area. The appraisal contained an estimate of market for the subject property of \$310,000 as of May 15, 2005.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellants contend the subject's assessment is excessive and not reflective of the property's market value based on the purchase price they paid for the land and the purported incorrect description of the dwelling as a two-story home with 3,730 square feet of living area. 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 appellants have not met this burden of proof and a reduction in the subject's assessment is not warranted.

With respect to the value of the land, the appellants provided evidence that they purchased the parcel in November 2004 for a price of \$29,500. The Board gives this evidence less weight due to the fact the sale occurred more than one year prior to the assessment date. The board of review provided eight comparable land sales located in the Sunset Hills Subdivision. The comparables ranged in size from 43,996 to 76,666 square feet and sold from January 2006 to June 2006 for prices ranging from \$31,250 to \$41,400 or from \$.47 to \$.80 per square foot. These comparables had a median sales price of \$.60 per square foot of land area. The subject land had an assessment of \$11,490 which reflects a market value of approximately \$34,200 or \$.48 per square foot of land area using the 2006 three year median level of assessments for Clinton County of 33.59%, which is within the range established by the land sales. The Property Tax Appeal Board finds the land sales provided by the board of review demonstrate the subject's land assessment is reflective of market value.

The Property Tax Appeal Board further finds that a reduction in the subject's improvement assessment is not supported. The appellants contend the subject's improvement assessment is incorrect because the dwelling is a 1.5-story home and not a two-story home as the board of review has described and assessed the dwelling. To bolster their argument that the dwelling is a 1.5-story dwelling the appellants submitted an appraisal estimating the subject property had a market value of \$310,000 as of May 15, 2005. The subject's assessment reflects a market value of approximately \$306,300 using the 2006 three year median level of assessments for Clinton County of 33.59%. The Board finds the subject's total assessment reflects a market value less than the

estimated market value contained in the appraisal submitted by the appellants. The Board finds the appellants' evidence undermines their argument that the subject's assessment is excessive.

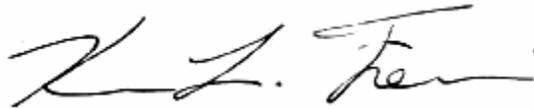
The appellants also submitted two comparables to further support their argument. The Property Tax Appeal Board gives little weight to these comparables because the dwellings were not similar to the subject in size and one dwelling was significantly older than the subject. Additionally, these comparables had higher improvement assessments than the subject on a per square foot basis. These properties do not demonstrate the subject's assessment is excessive.

In conclusion, the Property Tax Appeal Board finds the assessment of the subject as established by the board of review is correct and a reduction in the 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: October 10, 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.