



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

APPELLANT: Harold Allison
DOCKET NO.: 07-00085.001-R-1
PARCEL NO.: 07-07-33-351-009

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

LAND: \$5,074
IMPR.: \$41,137
TOTAL: \$46,211

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 30 year-old, one-story style brick and frame dwelling that contains 1,794 square feet of living area. Features of the home include central air conditioning, two fireplaces on one stack, a 576 square foot attached garage 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 the assessment inequity argument, the appellant submitted property record cards, multiple listing sheets and a grid analysis of three comparable properties that are located 3 to 7 blocks from the subject. The comparables consist of one-story, ranch style dwellings of brick, frame or brick and frame exterior construction that were built between 1965 and 1968 and range in size from 1,274 to 1,606 square feet of living area. Features of the comparables include central air conditioning and two-car garages. One comparable has an unfinished basement, while two comparables have no basements. The appellant reported the comparables sold between March and August 2007 for prices ranging

from \$90,000 to \$110,000 or from \$63.97 to \$73.00 per square foot of living area including land. However, the multiple listing sheets submitted by the appellant indicated the comparables sold for prices ranging from \$94,500 to \$109,900, or from \$67.16 to \$76.06 per square foot of living area including land. The appellant made adjustments to the comparables for differences when compared to the subject, such as exterior construction, living area, foundation and city or rural utilities, based on his reported sales prices, rather than the sales prices as depicted on the multiple listing sheets. The appellant cited no reference for the source of his adjustments. After adjustments, the comparables had adjusted sales prices ranging from \$102,175 to \$117,200 or from \$72.62 to \$83.59 per square foot of living area including land, based not on the multiple listing sheets the appellant provided, but on the adjusted sales prices depicted on the appellant's grid. Based on this evidence, the appellant requested the subject's assessment be reduced to \$39,685, reflecting a market value of approximately \$119,055, or \$66.36 per square foot of living area including land.

During cross examination, the board of review's representative asked the appellant for the basis of adjustments to his comparables' sale prices. The appellant responded that he had consulted other appraisals he had seen.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$46,211 was disclosed. The subject has an estimated market value of \$138,813 or \$77.38 per square foot of living area including land, as reflected by its assessment and Macon County's 2007 three-year median level of assessments of 33.29%.

In support of the subject's assessment, the board of review submitted property record cards and a grid analysis of five comparable properties. The comparables consist of one-story style frame or brick dwellings that were built between 1956 and 1978 and range in size from 1,636 to 2,107 square feet of living area. Features of the comparables include central air conditioning, one or two fireplaces, garages that contain from 440 to 708 square feet of building area and full or partial basements, two of which are finished as recreation rooms. One comparable has a sun room. The comparables were reported to have sold between March and December 2006 for prices ranging from \$115,000 to \$159,000 or from \$70.29 to \$85.96 per square foot of living area including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 no reduction in the subject property's assessment is warranted.

The appellant contends overvaluation as the basis of the appeal. When market value is the basis of the appeal, the value 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). After analyzing the market evidence submitted, the Board finds the appellant has failed to meet this burden.

The Board finds the parties submitted eight comparable sales for its consideration. The Board gave less weight to the appellant's comparables because they differed in foundation and/or living area when compared to the subject. The appellant's comparables also lack fireplaces, while the subject has two fireplaces on one stack. The Board also gave less weight to the board of review's comparable 5 because it was significantly larger in living area when compared to the subject. The Board finds four of the board of review's comparables were similar to the subject in design, living area and most features and sold for prices ranging from \$70.29 to \$85.96 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$77.38 per square foot of living area including land falls within the range of the most representative comparables in the record.

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. Guit

Chairman

Member

Mario M. Louie

Member

Member

William 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: September 24, 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.