



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

APPELLANT: Janice Siemers
DOCKET NO.: 07-00269.001-R-1
PARCEL NO.: 22-18-10-426-009

The parties of record before the Property Tax Appeal Board are Janice Siemers, the appellant, and the Lee 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 Lee County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$9,860
IMPR.: \$53,773
TOTAL: \$63,633**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling of brick exterior construction that contains 1,624 square feet of living area. The dwelling was constructed in 1968 with features that include a full basement that is partially finished, central air conditioning, a fireplace and a two-car attached garage. The property has a 21,750 square foot lot and is located in Paw Paw, Wyoming Township, Lee County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$162,500 as of January 12, 2008. The appraiser, Linda K. Hessenberger, was not present at the hearing.

The appraiser developed the sales comparison approach to value using three comparable sales located in Paw Paw. The comparables were described as one-story dwellings that ranged in size from 1,334 to 1,700 square feet of living area and ranged in age from 36 to 60 years old. The dwellings had brick, brick and aluminum or vinyl exterior construction. Each comparable had a full

basement with one being partially finished. The comparables were also described as having two-car garages, two comparables had three season rooms and two comparables had sheds. The comparables sold from October 2006 to October 2007 for prices ranging from \$155,000 to \$184,900 or from \$91.18 to \$132.07 per square foot of living area. The appraiser made adjustments to the comparables to account for differences from the subject and determined these properties had adjusted sales prices ranging from \$162,500 to \$190,900. The report also noted that two additional properties were listed on the open market for prices of \$169,900 and \$179,900, but there was no description provided for these properties. Based on this data the appraiser estimated the subject property had a market value of \$162,500 as of January 12, 2008.

At the hearing the appellant testified she did not assist the appraiser and did not know the basis of adjustments made by the appraiser. The appellant also asserted at the hearing that the subject gets water in the basement.

As a final, point the appellant listed three parcel numbers that she described as being improved with homes that are about 2 to 3 years old but are assessed similar to the subject property with total assessments ranging from \$59,258 to \$66,263.

Based on this evidence the appellant requested the subject's assessment be reduced to \$54,166.

In rebuttal, the Lee County Chief County Assessment Officer testified the subject parcel has 21,750 square feet of land while the three comparables had parcels of 16,900, 21,000 and 20,460 square foot of land area, respectively. She also asserted that size of the dwellings as reported in the appraisal were incorrect. According to the property record cards she indicated the comparables had 1,824, 1,248 and 1,248 square feet of living area, respectively. Using these estimates of size the comparables sold for unit prices of \$84.88, \$148.16 and \$139.02 per square foot of living area, land included. The witness further testified the Lee County Assessment records indicated that comparable #3 was a modular home, a lesser quality than the subject. In her analysis of the appraisal she also indicated that comparable #1 had a partial basement and the two sheds were considered personal property.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$63,633 was disclosed. The board of review submission indicated the subject's assessment reflects a market value of \$190,899 or \$117.55 per square foot of living area, land included, using the statutory level of assessment.

In support of the assessment the board of review presented information on six comparable sales located in Paw Paw, which included appellant's comparable sale #1 and comparable sale #2. The comparables were improved with one-story dwellings that

ranged in size from 1,248 to 1,892 square feet of living area. Three of the comparables had brick exterior construction while three were of frame construction. The homes were built from 1963 to 1973. Three comparables were described as having central air conditioning, two comparables had fireplaces, each comparable had a basement and four comparables had attached garages that ranged in size from 520 to 576 square feet. The board of review's representative stated the brick dwellings sold from December 2005 to June 2007 for prices ranging from \$173,900 to \$208,000 or from \$106.98 to \$135.75 per square foot of living area. The frame dwellings sold from March 2006 to October 2007 for prices ranging from \$155,000 to \$173,500 or from \$96.89 to \$118.78 per square foot of living area. The witness was of the opinion the subject's assessment reflects a market value well bracketed by the sales that were of brick construction. She also was of the opinion that comparable sale #2, with a unit price of \$116.71 per square foot of living area, was most similar to the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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). Proof of market value may consist of an appraisal of the subject property or comparable sales. (86 Ill.Admin.Code §1910.65(c)). After considering the sales data in the record, the Board finds the appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gives less weight to the conclusion of value contained in the appraisal due to the fact that the appraisal had an effective date of January 8, 2008, one year after the assessment date at issue. Additionally, there was no testimony from the appraiser with respect to the adjustment process and the descriptive discrepancies about the comparables raised by the board of review.

The Board finds the best evidence of market value in the record to be the three comparables sales composed of one-story dwellings of brick construction indentified as board of review comparables #1, #2 and #3. Board of review comparable sale #1 was the same property as the appellant's comparable sale #2. These three comparables ranged in size from 1,248 to 1,892 square feet of living area and were constructed from 1971 to 1974. Each comparable had a basement and an attached garage. Two comparables had central air conditioning and one had a fireplace.

These properties sold from December 2005 to June 2007 for prices ranging from \$173,900 to \$208,000 or from \$106.98 to \$135.75 per square foot of living area, land included. The subject's assessment reflects a market value of \$190,899 or \$117.55 per square foot of living area, land included, using the statutory level of assessment. The subject's assessment reflects a market value within the range of the best comparable sales in the record. The Board finds this data demonstrates the subject's assessment is reflective of the property's market value as of January 1, 2007.

During the hearing the appellant asserted that the subject gets water in the basement. The Board finds, however, that the appraisal prepared on behalf of the appellant did not make any reference to water in the basement nor did the appraiser make any adjustment for water problems. The Board finds the record does not support any adjustment to the subject's assessment due to alleged water in the basement.

Furthermore, the appellant listed three parcel numbers that she described as being improved with homes that are about 2 to 3 years old but are assessed similar to the subject property with total assessments ranging from \$59,258 to \$66,263. The Board gives this argument no weight due to the fact the appellant provide no descriptive information about the alleged comparables such as style, size, age, construction and features for the Board to perform any meaningful comparative analysis.

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: October 22, 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.