



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

APPELLANT: James Culpepper
DOCKET NO.: 07-00636.001-R-1
PARCEL NO.: 19-09-35-207-026-0000

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

LAND: \$56,665
IMPR.: \$166,668
TOTAL: \$223,333

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 15,490 square foot parcel improved with a one year-old, two-story style brick and frame dwelling that contains 3,839 square feet of living area. Features of the home include central air conditioning, a three-car garage, a walkout style basement and three fireplaces. The subject is located in Frankfort, Frankfort Township, Will County.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation, assessment inequity and contention of law as the bases of the appeal. In support of the overvaluation argument, the appellant submitted a real estate transfer declaration, form PTAX-203, that documents the subject's sale on May 31, 2006 for \$690,000. However, at the hearing, the appellant testified the full actual consideration and net consideration were changed by hand from \$670,000 to \$690,000. The appellant did not know who made the change, but insisted in his testimony that the sale price was actually \$670,000. He

testified certain upgrades to the subject dwelling that were part of the original sales agreement were not made to the dwelling prior to, or after the subject's sale. The appellant claimed the total value of these upgrades was \$32,782. In support of this assertion, the appellant displayed at the hearing a copy of a refund check to him from the subject dwelling's builder in this same amount. The appellant argued this proves the upgrades were not done and that since the value of these upgrades is included in the corrected sale price of \$670,000, the subject's market value should reflect the lack of upgrades and that its assessment should be reduced accordingly.

The appellant further asserted that Frankfort Township Assessor Paul Ruff agreed that the sale price on the transfer declaration had been changed and that the correct price was \$670,000. The appellant claims the subject's revised board of review final decision for 2007 is \$223,333 reflects a market value of approximately \$670,000. The original board of review decision, also included in the appellant's evidence, indicated a total assessment of \$230,000, reflecting a market value of approximately \$690,000.

In further support of the overvaluation contention, the appellant submitted an appraisal of the subject property wherein the appraiser estimated the subject's market value at \$650,000 as of February 20, 2008. The appraiser, who was not present at the hearing to provide testimony regarding the report's preparation or be cross examined, used two of the traditional approaches to value. In the cost approach, the appraiser estimated the subject's site value at \$170,000. In his notes, the appraiser stated "The high cost of land is due to the large size of the lots and the high demand for such sites in the area." He used the Marshall & Swift Residential Cost Manual to estimate the subject's cost new at \$433,344. The appraisal included a floor plan drawing with dimensions that depicted the subject as having 3,812 square feet of living area. Site improvements of \$50,000, when added to the cost new along with the site value, resulted in an indicated value by the cost approach of \$653,344.

In the sales comparison approach, the appraiser analyzed four comparable properties located 0.08 to 0.69 miles from the subject. The comparables consist of two-story style brick and frame dwellings that were described as new and range in size from 3,250 to 4,150 square feet of living area. Features of the comparables include central air conditioning, one to three fireplaces, full unfinished walkout basements, three-car garages and decks. These comparables reportedly sold between April and December 2007 for prices ranging from \$580,000 to \$700,000 or from \$160.98 to \$180.71 per square foot of living area including land. The appraiser adjusted the comparables for differences when compared to the subject such as site size, room count, living area, and several other amenities. After adjustments, the comparables had adjusted sales prices ranging from \$641,100 to

\$662,500 or from \$156.71 to \$197.26 per square foot of living area including land. The appraiser estimated the subject had an indicated market value under the sales comparison approach of \$650,000, which was his ultimate conclusion of value.

At the hearing, the appellant acknowledged he had submitted no equity comparables. The appellant further acknowledged he had not submitted a legal brief. The appellant was further asked why he sought a total assessment for the subject of \$196,000, reflecting a market value of approximately \$588,000 when the subject's PTAX 203 indicated the subject sold for \$670,000 or \$690,000 and his appraisal estimated the subject's market value at \$650,000. The appellant referred to a revised version of the original appraisal which he submitted as rebuttal. In the revised version, the appraiser estimated the subject's market value at \$633,000, still well above the \$588,000 market value as reflected by the appellant's requested assessment of \$196,000. The appellant also testified lots in the subject's subdivision had been sold and/or traded, which distorted their actual sales prices and that the lots' assessments were skewed. The appellant attempted to bring evidence of these purported sales to the hearing. The Hearing Officer denied the request, citing Section 1910.66(c) of the Official Rules of the Property Tax Appeal Board, which states in part:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in the guise of rebuttal evidence. 86 Ill. Adm. Code 1910.66(c).

The appellant also asserted irregularities regarding lot sales in the subject's subdivision had occurred and that lot sales prices had been falsified. However, no evidence to support these claims was timely filed and so cannot be considered by the Board.

During cross-examination, the board of review's representative asked the appellant if he was the owner of the subject property because the deed indicated the owners were Sylvia Anderson and Cassandra Brooks Culpepper. The appellant responded these were his mother and sister, respectively, that the mortgage on the subject of \$551,965 was in his name only and that he is the sole owner. At this point, the appellant became disgruntled and departed the hearing.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$223,333 was disclosed. The subject has an estimated market value of \$668,662 or \$174.18 per square foot of living area including land, as reflected by its assessment and Will County's 2007 three-year median level of assessments of 33.40%.

At the hearing, the board of review's representative asserted that the market value conclusion in the appellant's appraisal should be given no weight because the appraiser was not present at the hearing to provide testimony or be cross-examined.

In support of the subject's assessment, the board of review submitted a letter prepared by the township assessor, property record cards for the subject and five comparable properties, a second grid detailing four land comparables along with a map of the subject's subdivision and a copy of the PTAX 203 detailing the subject's sale in May 2006 for \$690,000. However, the board of review's copy of this document depicts the full consideration as having been altered, like the appellant's copy. The board of review's equity comparables consist of two-story style brick and frame dwellings that were one to five years old and were located in the subject's subdivision. The grid and property record cards indicated the comparables have central air conditioning, one or two fireplaces, three-car garages and full basements, one of which contains some finished area. These properties have improvement assessments ranging from \$146,045 to \$185,000 or from \$42.75 to \$46.44 per square foot of living area. The subject has an improvement assessment of \$166,668 or \$43.41 per square foot of living area.

The board of review's land comparables were also located in the subject's subdivision and contain lots that range in size from 15,041 to 16,176 square feet of land area. The comparables have land assessments ranging from \$45,862 to \$65,000 or from \$3.01 to \$4.02 per square foot of land area. The subject has a land assessment of \$56,664 or \$3.66 per square foot.

In his letter, the township assessor stated the appellant's appraisal should be given no weight because its effective date was February 20, 2008, well after the subject's assessment date of January 1, 2007. The assessor also claimed the appellant's appraisal contained numerous errors, such as wrong square footage for all sales, comparables 2 and 3 being located outside the subject's subdivision and sale 2 being a ranch style home. The letter stated the subject's sale price was \$690,000, not \$670,000 as claimed by the appellant. However, the assessor's grid of equity comparables depicts the subject's total assessment at \$223,333, as in the board of review's revised final decision, which reflects a market value of approximately \$670,000. The assessor was not present at the hearing, but the township was represented by Frankfort Township deputy assessor Chuck Nebes.

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 argued overvaluation as a 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 overcome this burden.

The Board finds both parties submitted a copy of the PTAX 203 Real Estate Transfer Declaration detailing the subject's sale in May 2006 for either \$670,000 or \$690,000. On both copies it appeared the full and net consideration amounts had been handwritten. However, the \$690,000 figure was the recorded sales price and the basis of calculating the transfer tax. The appellant argued the actual sales price was \$670,000 and that Frankfort Township assessor Paul Ruff had agreed the lower amount was correct. However, Ruff was not present at the hearing to corroborate the appellant's assertion. Indeed, Ruff's letter in the board of review's evidence stated the subject sold for \$690,000. Deputy assessor Nebes was unable to shed any light on the dispute. The Property Tax Appeal Board finds the board of review's revised final decision and the equity grid prepared by Ruff in support of the subject's improvement assessment both indicated the subject's total assessment was \$223,333, reflecting a market value of approximately \$670,000. Therefore, the Property Tax Appeal Board finds regardless of whether the full actual consideration of the subject's sale was \$670,000 or \$690,000, the fact remains that the subject's 2007 assessment of \$668,662 is supported.

The appellant testified certain upgrades to the subject dwelling that were included in the original construction agreement and were to be performed subsequent to the sale were not actually done. The appellant claimed the total value of these upgrades was \$32,782. Specific detail regarding the nature of the upgrades was not submitted. At the hearing, the appellant displayed a copy of a refund check to him from the subject dwelling's builder in this same amount. The appellant argued this refund by the builder proves the upgrades were not done and that since the value of these upgrades is included in the corrected sale price of \$670,000, the subject's market value should reflect the lack of upgrades and that its assessment should be reduced accordingly. The Board finds no evidence in this record to support the appellant's claim that the upgrades which purportedly were not done, in fact equal a loss in the subject dwelling's value commensurate with the amount of the refund.

The Board next finds the appellant submitted an appraisal of the subject with an estimated market value of \$650,000, but the appraiser was not present at the hearing to provide testimony or be cross-examined. Therefore, the Board gave no weight to the value conclusion in the original appraisal. The Board also finds the effective date of the appellant's appraisal was February 20, 2008, well after the subject's January 1, 2007 assessment date, which further diminishes its relevance. The township assessor's

letter indicated the appellant's appraisal contained numerous errors, such as wrong square footage for all sales, comparables 2 and 3 being located outside the subject's subdivision and sale 2 being in actuality a ranch style home.

The appellant submitted a revised version of the original appraisal as his rebuttal. However, the Board gave no weight to this revised appraisal or to the comparable sales to which the appellant referred in the revised appraisal because this evidence was not timely submitted as required by Section 1910.66(c) of the Official Rules of the Property Tax Appeal Board, which states in part

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in the guise of rebuttal evidence. 86 Ill. Adm. Code 1910.66(c).

Based on this analysis, the Property Tax Appeal Board finds the appellant has failed to meet his burden of proving overvaluation by a preponderance of the evidence.

The appellant indicated on his petition assessment inequity as a basis of the appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The Board finds the appellant submitted no equity comparables or other credible evidence to support his contention that the subject's assessment was not uniform with other similar properties in the subject's neighborhood. On the contrary, the board of review submitted five equity comparables that were similar to the subject in most respects and had improvement assessments ranging from \$42.75 to \$46.44 per square foot of living area. The subject's improvement assessment of \$43.41 falls within this range.

Regarding the appellant's land inequity contention, the Board again finds the appellant submitted no land comparables or other evidence to support his claim that the subject's land assessment was incorrect or not uniform with other similar properties in the subject's neighborhood. On the contrary, the Board finds the board of review submitted a grid of four land comparables located near the subject. The comparables were similar to the subject lot in size and had land assessments ranging from \$45,862 to \$65,000 or from \$3.01 to \$4.02 per square foot of land area. The

subject has a land assessment of \$56,664 or \$3.66 per square foot, which falls within the range of the only land comparables in this record.

In summary, the Property Tax Appeal Board finds the appellant has failed to prove overvaluation by a preponderance of the evidence and has failed to prove inequity by clear and convincing evidence. Therefore, the subject's assessment as established 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. 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: April 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.