



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

APPELLANT: Charles Phillips
DOCKET NO.: 07-00778.001-R-1
PARCEL NO.: 16-05-25-100-030-0000

The parties of record before the Property Tax Appeal Board are Charles Phillips, 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: \$36,618
IMPR.: \$21,872
TOTAL: \$58,490

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 2.24-acre parcel improved with four frame-constructed barns that range in size from 300 to 5,903 square feet of building area, along with a frame garage that contains 256 square feet of building area. The subject is located in Homer Glen, Homer Township, Will County.

The appellant appeared before the Property Tax Appeal Board claiming a contention of law as the basis of the appeal. The appellant argued the subject parcel had a two-story frame dwelling that was built in 1841, but which burned in April 2006 and which was subsequently demolished in 2007. The appellant also acknowledged the various barns and garage on the subject parcel, but argued these additional structures were dilapidated and should have an aggregate assessment of \$1.00 because they were essentially worthless. The appellant argued the township assessor did not properly allow for the loss in value due to the subject's dwelling fire and further, that the board of review increased the assessment of the barns and garage to compensate for an ultimate reduction in the dwelling assessment. The

appellant submitted no evidence to support his contention that the barns and garage had no value.

During the hearing, the appellant claimed a new dwelling could not be constructed on the subject parcel without a zoning change, as the parcel had been zoned agricultural. The appellant also argued the assessor violated state law by not notifying the appellant that an assessment reduction can be granted upon notification of the taxpayer by the township assessor. The appellant relied on Section 9-190 of the Property Tax Code, which states in part:

When a property in a county with less than 3,000,000 inhabitants has been destroyed or rendered uninhabitable or otherwise unfit for occupancy or customary use by natural disaster or accidental means, the township assessor shall send to the owner by certified mail an application form for reduction of the assessed valuation of that property as provided for in Section 9-180. (35 ILCS 200/9-190)

The appellant also cited Section 9-180 of the Code, which states in part:

When, during the previous calendar year, any buildings, structures of other improvements on the property were destroyed and rendered uninhabitable or otherwise unfit for occupancy or for customary use by accidental means (excluding destruction resulting from the willful misconduct of the owner of such property), the owner of the property on January 1 shall be entitled, on a proportionate basis, to a diminution of assessed valuation for such period during which the improvements were uninhabitable or unfit for occupancy or free customary use. (35 ILCS 200/9/180)

Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$1.00.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$58,490 was disclosed. In support of the subject's assessment, the board of review submitted a letter prepared by the township assessor, along with numerous photographs of the subject dwelling, barns, garage and a shed and six supporting exhibits. In the letter, the assessor stated the assessment on the subject dwelling was removed as soon as the assessor's office became aware of the fire. The dwelling received a pro-rated assessment for part of 2006 before the fire, but the home was not assessed at all for 2007.

The letter further stated that until September 2007 there was a sign in front of the subject property advertising storage space. Several photographs submitted by the board of review depict this sign. The telephone number on the sign was registered to the

appellant's wife, Ann Phillips. On September 9, 2007, an employee of the township assessor's office called the number on the sign and asked how much the storage fee would be for a small fishing boat. A figure of \$75.00 per month was quoted. The board of review contends the barns have value, especially if they are being used to store vehicles or boats for a fee. The assessor's letter further disclosed that using the subject for storage "was not legal based upon the current zoning". The letter asserted that the appellant was invited to request that personnel from the assessor's office visit and inspect the subject property, but that no contact was made. The board of review contends the appellant submitted no evidence to support an improvement assessment of \$1.00 for the subject's barns and garage. The letter also stated the assessor's office was unable to determine if the barns and garage had ever been assessed, so for 2007, the office assessed these structures, which were still standing in 2008. The assessment calculations for these structures were included in the board of review's Exhibit F. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, the board of review's representative called Homer Township deputy assessor Dale Butala as a witness. Butala testified a visit was made to inspect the subject barns and that the inspection revealed one barn had three vehicles inside and another had a motor home and another car inside. The witness also testified the assessor's office used cost tables in the Marshall & Swift Cost Manual to value and assess the barns and garage on the subject parcel in the same manner as the office assessor similar structures throughout the jurisdiction. Butala further testified a 192 square foot shed on the subject parcel is not assessed and that the assessor's office typically does not assess structures that contain less than 200 square feet of building area.

In rebuttal, the appellant submitted a limited appraisal of the subject property with an effective date of January 1, 1992. The board of review objected to the appraisal, contending it was new evidence, impermissible under the Property Tax Appeal Board's rules. The Hearing Officer sustained the objection. Pursuant to the Official Rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these Rules, the Property Tax Appeal Board has not considered the appraisal submitted by the appellant in conjunction with his rebuttal argument.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board finds the appellant claimed the assessor had violated State law by

failing to notify them that a reduced assessment for the subject dwelling was available subsequent to the fire which gutted the dwelling in April 2006. However, the record disclosed that the subject dwelling received only a partial assessment for 2006 and was not assessed at all for 2007. Since the subject dwelling was not assessed at all for 2007, the issue of notification of the appellant by the assessor as to a possible reduced assessment because of the fire, is moot. The assessor's office also discovered that the subject's barns and garage had apparently never been assessed in past years, so it valued and assessed these buildings for 2007, using Marshall and Swift Cost Manual, as it does for other similar structures throughout the jurisdiction. The appellant argued the barns and garage should be assessed at \$1.00, since they are old and dilapidated and have no value in his opinion, but he submitted no evidence from the market to support this contention. The record further disclosed the appellant advertised storage space was available to the public on a sign near the road on which the subject is located, and that a visual inspection of the subject by assessor's office personnel revealed several vehicles, a motor home and other items stored inside the structures. The evidence and testimony submitted by the board of review also revealed an employee of the assessor's office called the telephone number on the appellant's sign and was quoted a fee of \$75.00 per month to store a boat. The board of review contends use of buildings to store vehicles, boats, or other items for a fee demonstrates the buildings have value, and it assessed the subject buildings, which were still standing in 2008. The board of review also asserted use of the buildings for storage violated local zoning provisions.

Based on the analysis above, the Property Tax Appeal Board finds the appellant has failed to adequately support his contention that the subject barns and garage have no value and should be assessed at \$1.00. The Board finds the board of review demonstrated, through evidence compiled by the assessor's office and supported by Butala's testimony, that the subject's buildings were valued and assessed according to procedures used to assess similar buildings throughout the township using a uniform and equitable procedure. Therefore, the Board finds 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. 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: January 21, 2011

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.