



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

APPELLANT: Larry & Nancy Evers
DOCKET NO.: 07-00809.001-R-1
PARCEL NO.: 05-09-430-001

The parties of record before the Property Tax Appeal Board are Larry & Nancy Evers, the appellants, and the Livingston 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 Livingston County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$10,244
IMPR.: \$49,851
TOTAL: \$60,095

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 14,400 square feet is improved with a 38-year old, one-story dwelling of brick exterior construction containing 1,932 square feet of living area with a partial basement that has 672 square feet of finished area, central air conditioning and a 528 square foot garage. The property is located in Dwight, Dwight Township, Livingston County.

The appellants' appeal is based on overvaluation of the subject property. In support of this market value argument, the appellants submitted a letter addressing the similarities and dissimilarities of the four comparable properties set forth in a grid analysis. The comparables were located within four blocks of the subject property and had parcels ranging in size from 11,400 to 14,418 square feet.

The properties were improved with one-story brick dwellings that range in age from 28 to 35 years old. The comparables range in size from 1,449 to 2,005 square feet of living area. One comparable has a crawl-space foundation and the other three

comparables have basements, one of which is fully finished and one of which is partially finished. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 470 to 696 square feet of building area. Two comparables also have utility sheds. Each of the comparables sold between May 2006 and December 2007 for prices ranging from \$154,000 to \$182,000 or from \$83.20 to \$113.87 per square foot of living area, including land. Appellants further argued that comparable #1 had superior amenities justifying a reduction in the subject's estimated market value; comparable #2 also had some superior amenities, but sold for less than the subject's current estimated market value of \$180,000; comparable #3 purportedly does not have all the amenities recorded by the assessing officials; and comparable #4 has an inferior foundation to the subject which further justifies the reduction request according to appellants. Based on this evidence, the appellants requested a reduction in the subject's total assessment to \$55,000 which would reflect a market value of approximately \$165,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$60,095 was disclosed. The subject's assessment reflects an estimated market value of \$180,249 or \$93.30 per square foot of living area, land included, using the 2007 three-year median level of assessments for Livingston County of 33.34%. In support of the subject's market value as reflected by its assessment, the board of review presented a three-page letter discussing eight comparables presented by the board of review and whether the properties were deemed similar, superior or inferior to the subject.

Four of the eight comparables presented by the board of review were presented by the appellants.¹ The eight comparable properties consist of one-story frame or brick dwellings that range in age from 27 to 50 years old. The dwellings range in size from 1,321 to 2,005 square feet of living area. Three comparables have slab or crawl space foundations; the other five comparables have basements, two of which are reported to have finished areas, central air conditioning, and garages ranging in size from 470 to 767 square feet of building area. Four of the comparables have a fireplace. The comparables sold between May 2006 and November 2007 for prices ranging from \$154,000 to \$182,000 or from \$79.12 to \$126.42 per square foot of living area, including land.

The board of review also presented a two-page rebuttal addressing the appellants' comparables. The board of review disputed that sale #2 reflected market value, but provided no additional data to support that assertion other than citation to other nearby

¹ These are board of review comparables #3, #4, #5 and #8; the only substantive differences are that the board of review does not report any finish in the basement of comparable #8 which was appellants' comparable #3 reported with 650 square feet of basement finish and the parties differ on exterior construction for this dwelling.

sales. The board of review also contended that sale #3 was a frame dwelling with a brick front only.

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

The appellants in written rebuttal noted that the assessor's records for comparables #7 and #8 erred in recording the exterior as frame; in both cases appellants assert the exterior is brick. As to comparable #8 to support the assertion the appellants supplied a copy of the listing agreement indicating "½ brick/ ½ vinyl" for the exterior. In addition, the document indicates various improvements in the basement of this dwelling. Appellants also dispute the board of review's claim that comparable #4 was not an arm's-length transaction in the absence of any supporting evidence.

After reviewing the record 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 Board further finds a reduction in the subject's assessment is not warranted.

The appellants contend the assessment of the subject property is excessive and not reflective of its market value. 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 evidence in the record does not support a reduction in the subject's assessment.

After accounting for common comparables, the parties submitted a total of eight comparable sales for the Board's consideration. The Property Tax Appeal Board has given less weight to appellants' comparables #3 and #4 due to differences in living area square footage or foundation as compared to the subject dwelling. The Board also gave less weight to board of review comparables #2, #6 and #7 for the same reasons concerning dwelling size and/or foundation. Thus, the Board finds the remaining three comparables submitted by both parties were most similar to the subject in size, design, exterior construction, location and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold between May 2006 and August 2007 for prices ranging from \$79.12 to \$113.13 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$180,249 or \$93.30 per square foot of living area, including land, using the three-year median level of assessments for Livingston County of 33.34%. The Board finds the subject's assessment reflects a market value that falls within the range established by the most similar comparables on a per square foot basis. After considering the most comparable sales on this record, the Board finds the appellants did not demonstrate the subject property's assessment to be excessive in

Docket No: 07-00809.001-R-1

relation to its market value and a reduction in the subject's assessment is not warranted on this record.

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 M. Louie

Member

Shawn R. Lerski

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: June 18, 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.