



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

APPELLANT: Fred Bailey & Pamela ZuHone
DOCKET NO.: 07-01111.001-R-1
PARCEL NO.: 18-29-204-008-004

The parties of record before the Property Tax Appeal Board are Fred Bailey & Pamela ZuHone, the appellants; and the Vermilion 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 Vermilion County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$5,173
IMPR: \$36,130
TOTAL: \$41,303**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a parcel of approximately 12,240 square feet that is improved with a 37 year-old, one-story style brick and frame dwelling that contains 1,855 square feet of living area. Features of the home include central air conditioning, a two-car garage and a fireplace. The subject is located in Danville, Newell Township, Vermilion County.

The appellants appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on 14 comparable properties. Five comparables were sales, while nine were listings. The comparable sales consist of one-story style masonry or frame and masonry dwellings that were built between 1950 and 1980 and range in size from 1,504 to 1,968 square feet of living area. Features of the comparables include central air conditioning and one-car, two-car or two and one-half-car garages. Three comparables have full, finished or unfinished basements and one has a fireplace. The comparables were reported to have sold for prices ranging from \$91,000 to \$118,000 but no

sales dates were provided. The listings consist of one-story style frame, masonry or frame and masonry dwellings that were built between 1963 and 1985 and range in size from 1,400 to 1,968 square feet of living area. Features of the comparables include central air conditioning and two-car or two and one-half-car garages. Three comparables have partial or full basements, the latter of which is finished. These properties were listed as of January 16, 2008, February 26, 2008 or February 28, 2008 for prices ranging from \$93,000 to \$145,000. Based on this evidence, the appellants requested the subject's assessment be reduced to \$33,131.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$41,303 was disclosed. The subject has an estimated market value of \$123,366 or \$66.50 per square foot of living area including land, as reflected by its assessment and Vermilion County's 2007 three-year median level of assessments of 33.48%.

In support of the subject's estimated market value as reflected by its assessment, the board of review submitted property record cards and a grid analysis of four comparable sales. The comparables consist of one-story style frame or masonry dwellings that were built between 1972 and 1986 and range in size from 1,674 to 1,882 square feet of living area. Features of the comparables include central air conditioning, a fireplace, attached garages that contain from 400 to 746 square feet of building area. One comparable has a partial basement. These properties sold between January 2006 and February 2007 for prices ranging from \$126,000 to \$142,500 or from \$72.40 to \$85.02 per square foot of living area including land.

The board of review also submitted information on nine equity comparables to demonstrate the subject was equitably assessed. The comparables consist of one-story style masonry or frame and masonry dwellings that were built between 1964 and 1986 and range in size from 1,476 to 1,882 square feet of living area. Features of the comparables include central air conditioning and garages that contain from 321 to 861 square feet of building area. Six comparables have a fireplace and one has a partial basement with 800 square feet of finished area. These properties have improvement assessments ranging from \$25,503 to \$45,235 or from \$15.89 to \$26.01 per square foot of living area. The subject has an improvement assessment of \$36,130 or \$19.48 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants attempted to also argue the subject's 2007 improvement assessment was inequitable by using the equity comparables submitted by the board of review in response to the appellants' petition. The appellants claimed several of the board of review's comparables were located in more desirable neighborhoods than the subject, but submitted no market evidence in support of this assertion.

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 appellants 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 appellants have failed to overcome this burden.

The Board finds the parties submitted nine comparable sales and the appellants further submitted nine listings. The Board gave less weight to the appellants' comparable sales because no sales dates were submitted for these properties, although the comparable market analysis was dated February 28, 2008. It was unclear from this evidence when the sales occurred. The Board also gave less weight to the appellants' listings because they were also dated February 28, 2008 and do not detail actual sales that occurred in the subject's neighborhood proximate to the subject's January 1, 2007 assessment date. The Board gave less weight to the board of review's comparables 1 and 3 because their masonry exteriors differed from the subject's frame exterior and they were somewhat newer than the subject. The board of review's comparables 2 and 4 were similar to the subject in design, exterior construction, age, size and most features and sold in April and August 2006 for prices of \$142,500 and \$126,000 or \$85.02 and \$75.27 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$66.50 per square foot of living area including land falls well below these two most similar comparables in the record. Therefore, the Property Tax Appeal Board finds no reduction in the subject's assessment is warranted on the basis of overvaluation.

The appellants also attempted to argue unequal treatment in the assessment process as part of their rebuttal submission by using the equity comparables submitted by the board of review. The Board gave this new argument no weight, finding section 1910.50(a) of the Official Rules of the Property Tax Appeal Board states in part:

Each appeal shall be limited to the grounds listed in the petition filed with the Board. (Section 16-180 of the Property Tax Code)

The appellants' petition indicated the basis of their appeal was comparable sales. No equity comparables were submitted with the petition. However, the Board finds the board of review submitted nine comparables in support of the subject's improvement assessment. The Board gave less weight to the board of review's comparables 1 and 2 because they were significantly smaller in

living area when compared to the subject. The Board also gave less weight to the board of review's comparable 5 because its brick exterior differed from the subject and comparable 7 because it was newer than the subject. The Board finds the board of review's remaining comparables were similar to the subject in most respects and had improvement assessments ranging from \$17.47 to \$22.59 per square foot of living area. The subject's improvement assessment of \$19.48 per square foot of living area falls within this range.

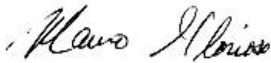
In conclusion, the Property Tax Appeal Board finds the appellant's have failed to prove overvaluation by a preponderance of the evidence and the subject's assessment is correct and no reduction is warranted. Finally, the Board finds the equity evidence submitted by the board of review demonstrates the subject's improvement assessment is equitable as well.

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.

Chairman



Member



Member



Member

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: May 21, 2010



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.