



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

APPELLANT: Louis Marchini
DOCKET NO.: 07-02100.001-F-1
PARCEL NO.: 02-02-21-400-002

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

F/Land:	\$580
Homesite:	\$5,190
Residence:	\$38,000
Outbuildings:	\$200
TOTAL:	\$43,970

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel contains 51.92-acres of land area. The subject has approximately 51.66-acres of farmland and a 1.25-acre homesite. The property is also improved with a split-level brick dwelling that was built in 1968. The dwelling contains 1,678 square feet of living area and features a partial unfinished walkout-style basement, central air conditioning, two fireplaces, a two-car garage of 756 square feet of building area, and an 80 square foot storage shed. The parcel is also improved with a 1,600 square foot pole building. The property is located in Washington, Washington Township, Tazewell County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation as to the assessment of the homesite and residence on the subject property. The primary evidence presented by appellant involved the condition of the subject property and what appellant termed as "deficient items" related to the subject dwelling. In the presentation of evidence, the appellant asserted that dwelling "occupies about ½-acre of ground" crowded on the edge of a steep hill with the remainder of

the land used for barnyard, machinery storage, pasture, woods and farmland, some of which has gullies.

In support of the dwelling condition, the appellant, who is a registered professional engineer, provided construction and repair estimates along with some contractor bids and color photographs. According to appellant, the elements "needing repair" do not affect the habitability of the dwelling, but would detract from value for any potential buyer. Appellant also contends that the assessment of the dwelling is correct "if the property were in a full state of repair." The dwelling is currently assessed at \$38,000 or a market value of approximately \$114,000.

Appellant contends the windows of the dwelling need replacement as they are leaking, rotting and difficult to see through in many instances because of failure of the glass seals and resulting condensation between the panes of glass. He further contended that some of the windows are covered in plastic year-round to minimize heat loss and gain as shown in several photographs. Appellant estimated the cost of labor and materials for the windows to be \$35,000. Appellant reported window replacement estimates have been obtained for slightly over \$30,000 and \$42,000. As of filing documentation in early 2009, appellant had undertaken replacement of 5 of 35 windows in the home; those 5 windows alone cost \$5,418.22 according to documentation from Pella.

Appellant contends the chimney is cracked with damage extending into the attic and has allowed water leakage in the attic, ceiling beams and in the plaster surrounding the chimney in the living room. The exterior photograph of the dwelling depicts the chimney wrapped in a blue plastic tarp. A bid to tuck point the chimney several years ago was \$3,000 plus \$30 per necessary replacement brick. More recently, appellant has discovered further deterioration indicating the chimney should be rebuilt down to the living room ceiling. Appellant estimates the cost for about 800 bricks and labor would be about \$22,000.

As to the basement, appellant contends about 80% of the paneling has "the surface eroded in some areas." Appellant further reports the ceiling is not finished and the floor is concrete. Appellant estimated the cost to finish the basement would be \$12,000. Also, the half-bath in the basement does not properly function and needs various repairs and replacement items at an estimated cost of \$5,700.

In further submissions, the appellant cited repairs and remodeling updates for an upper half-bath, bedroom carpeting, finishing of an entrance hall closet, repair/replacement of an exterior beam on the front porch, repair to cracked brick entrance planters, removal of electric baseboard heating panels no longer in use, and replacement of the garage door with opener totaling about \$19,425.

Appellant also presented documentation of a property adjacent to the subject which sold in August 2007 for \$600,000. Appellant described this property as 57.91-acres with barns, several outbuildings, one or two houses and a gas well that serves two houses. From this data, appellant concludes that land sells for closer to \$10,000 per acre than \$18,000 to \$20,000 per acre as purportedly claimed by the township assessor.¹ Based on this evidence, the appellant argued that the subject's land/lot should have a market value of less than \$5,000 per acre.

Based on the foregoing evidence, the appellant requested the subject's homesite assessment be reduced to \$833 and the residence assessment be reduced to \$23,333 for a total market value of the home and homesite of approximately \$72,500.

On cross-examination, appellant testified that his estimated market value of the home is his own "realistic appraisal of what the house is worth needing those repairs."

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$43,970 was disclosed. The subject's improvement and homesite assessment of \$43,190 reflects a market value of approximately \$131,077 when applying the 2007 three-year median level of assessments as determined by the Illinois Department of Revenue for Tazewell County of 32.95%.

In support of the subject's assessment, the board of review submitted a letter along with a grid analysis of four equity comparables with applicable property record cards. Based on this data, the board of review contends that the subject homesite and dwelling are equitably assessed.

The township assessor testified that he has inspected the subject property from the exterior. In doing so, he did not observe any cracking of brick meaning that the foundation was sturdy. The roof was not sagging. The township assessor acknowledged that the windows "did not look great, they were fogged up." He also admitted that the chimney was wrapped in a blue tarp which suggests it was leaking in some fashion which is typically a flashing problem that needs to be repaired. As shown on the property record card, the subject dwelling has been described as having an 'average' quality class/grade. In their letter the board of review asserted that, while the appellant argued that needed repairs detract from the value, "the dwelling appears livable and marketable and no substantive decrease in value was proven." At hearing, the board of review representative further articulated that there was no evidence to establish the exact impact of these deferred maintenance items on the value of the subject dwelling.

¹ The appellant did not distinguish between the value of residential land and farmland in this analysis.

Additionally, in response to the appellant's data of a sale of the neighboring property, the board of review asserted this "was not an advertised sale."

Based on this record, the board of review requested confirmation of the subject's homesite and dwelling assessments.

In written rebuttal, the appellant submitted a letter wherein he reiterated that the assessment of the subject was correct "if the necessary repairs" were made. However, in the absence of those repairs, appellant asserted the dwelling was over-assessed. In addition, appellant outlined evidence of five new comparable properties to support a reduction in the subject's homesite assessment contending that similar properties have much smaller homesite areas than is being attributed to the subject property.

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

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 any of the new comparables submitted by appellant in conjunction with his rebuttal argument.

Where an appellant contends the assessment of the subject property is excessive and not reflective of its market value, 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 on grounds of overvaluation.

The appellant's dwelling overvaluation evidence concerned solely what can be terms "cost to cure" data. The Board gave no weight to the cost to cure evidence presented by the appellant as the Board finds the record contains no market evidence to support appellant's claim regarding the purported loss in value, if such loss exists, or that it is directly related to the cost to cure as represented by various estimates for window replacement, masonry repairs and/or other work that could be performed on the subject dwelling. The fact that this work could be or should be performed on the subject dwelling does not show that its assessment is excessive in relation to its market value. Moreover, the township assessor considered the subject's condition noting it to be in 'average' condition despite fogged

windows and plastic tarp was around the chimney. The Property Tax Appeal Board does not dispute the appellant's contention that some of these deferred maintenance items may have an effect on the marketability of the subject dwelling, but the appellant has failed to meet his burden of establishing that the subject as assessed is overvalued by a preponderance of the evidence.

Similarly, as to the homesite, the appellant failed to establish that the homesite area was geographically anything less than 1.25-acres as reported by the board of review. Furthermore, the appellant failed to establish by a preponderance of the evidence that the subject homesite was overvalued. Submission of one comparable property of over 50-acres, which presumably also included farm ground, is not substantive evidence that the subject's per-acre value should not exceed \$5,000. Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. *Official Rules of the Property Tax Appeal Board*, 86 Ill. Admin. Code Sec. 1910.65(c). The appellant's submission of one suggested sale was insufficient and the sale property was not 'comparable' to the subject 1.25-acre homesite. Lastly, the board of review disputed the arm's-length nature of the sale transaction of the one sale presented by the appellant because the sale was not advertised.

The Illinois Supreme Court has defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill. 2d 428 (1970). The Board finds the appellant wholly failed to establish overvaluation of the subject homesite by a preponderance of the evidence.

In conclusion, the Property Tax Appeal Board finds that 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 M. Louie

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: June 24, 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.