



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

APPELLANT: Kip & Sue Evans
DOCKET NO.: 07-02422.001-F-1
PARCEL NO.: 06-34-400-016

The parties of record before the Property Tax Appeal Board are Kip & Sue Evans, the appellants; and the Lake County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Lake County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$561
Homesite:	\$25,872
Residence:	\$138,709
Outbuildings:	\$6,921
TOTAL:	\$172,063

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property at issue in this appeal consists of 4,000 square foot pole barn. The barn contains a concrete floor, 11 feet of ceiling height, metal sides and metal roofing. The barn was constructed in 1988 with a cement floor being added in 1991.

The appellants appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal.¹ The appellants are not disputing the assessments for the farmland, residence or homesite. In support of this argument the appellants submitted the purchase receipt of the pole building, estimates of replacement cost new and a federal depreciation schedule. Appellant, Kip Evans, testified that he originally purchased the pole building in 1988 for \$15,577. A concrete floor was added in 1991 at a cost of \$4,905. In 2004 a ridge light was removed, which reduced the subject's value by an

¹ The appellant's appeal petition depicts assessment equity as the basis.

estimated \$500. The total cost to build the barn was \$19,982. The appellant further argued that depreciation of \$1,000 per year was appropriate, therefore the value of the pole barn was approximately \$1,000. The appellants also submitted a material list from Menards for the pole barn depicting a cost of \$13,666. In addition, the appellants submitted a proposed contract to build a replacement barn dated March 14, 2008 from Krause Buildings for \$22,914. Based on this evidence, the appellants requested a reduction in the assessment for the pole barn.

Upon cross examination, appellant Kip Evans admitted that the original construction costs did not include labor. In addition, the Menards material list did not include labor. The appellants were not sure what methodology or calculations were used to determine the Federal Deprecation Schedule amounts.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment for the pole barn of \$10,090 was disclosed. In support of the subject's assessment, the board of review presented the subject's property record card. The property record card depicts a 25% depreciation was applied to the subject pole barn. Karl Jackson, a representative of the board of review, testified that a Marshall and Swift cost valuation table was used to value the subject pole barn and for calculation of the subject's correct depreciation. The subject pole barn's assessment reflects a market value of approximately \$30,419 using the 2007 three year median level of assessments for Lake County of 33.17% as determined by the Illinois Department of Revenue. Based on this evidence, the board of review requested confirmation of the subject pole barn's assessment.

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 that a reduction in the subject's assessment is warranted.

The appellants' argument was overvaluation. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2nd 1256 (2nd Dist. 2000). The Board finds the appellants have met this burden.

The Board finds the best evidence in this record of the subject pole barn's market value is the estimate submitted by the appellants for construction of a pole barn similar to the subject with the cost of concrete flooring added to this amount. The Krause Construction contract includes labor for a total cost of \$22,914. The appellants also submitted evidence that the concrete floor cost 4,905. Therefore, the Board finds the replacement cost new of the pole barn is \$27,819. The Board further finds the best evidence of correct depreciation to be applied to the replacement cost new was presented by the board of

review. The board of review testified that the Marshall and Swift cost valuation table depicted a 25% depreciation was appropriate. The Board finds this testimony or methodology was not refuted by the appellants as being in error. The Board gave little weight to the estimated depreciation of \$1,000 per year as argued by the appellants or the Federal Depreciation Schedule as submitted because these depreciation estimates were not supported in this record with expert testimony or other knowledgeable persons as to how these amounts were calculated. Therefore, the board finds the subject pole barn has a market value of \$20,864 ($\$27,819 \times 25\%$ depreciation) using replacement cost new less depreciation. The subject's assessment reflects a market value of approximately \$30,419 which the Board finds is excessive.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have adequately demonstrated that the subject pole barn was overvalued by a preponderance of the evidence and a 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. Guit

Chairman

Member

Mario M. Louie

Member

Member

William 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: September 24, 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.