



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

APPELLANT: Thomas Gorski  
DOCKET NO.: 07-03498.001-F-1  
PARCEL NO.: 11-25-300-014

The parties of record before the Property Tax Appeal Board are Thomas Gorski, the appellant; and the Knox 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 Knox County Board of Review is warranted. The correct assessed valuation of the property is:

|                      |          |
|----------------------|----------|
| <b>F/Land:</b>       | \$110    |
| <b>Homesite:</b>     | \$3,690  |
| <b>Residence:</b>    | \$65,880 |
| <b>Outbuildings:</b> | \$11,980 |
| <b>TOTAL:</b>        | \$81,660 |

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a five-acre parcel improved with an 8 year-old, one-story style frame dwelling that contains 2,283 square feet of living area. Features of the subject include central air conditioning, a fireplace, a three-car garage and a full basement that is approximately 10% finished. Other amenities include a 30 x 46 foot shed and an 18 x 38 foot metal lean-to building.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property. The appraiser, who was present at the hearing to provide testimony regarding his preparation of the report and be cross examined, used the cost and sales comparison approaches to estimate the subject's market value as of January 1, 2007 to be \$245,000.

In the cost approach, the appraiser estimated the subject's site value at \$25,000. He consulted the Marshall & Swift Co. and local builder estimates in valuing the subject dwelling at \$178,827, the basement at \$32,350 and the garage at \$17,020 for a total replacement cost new of \$228,197. He determined the subject suffered physical, functional and external depreciation of \$36,256, resulting in a depreciated cost of the improvements of \$191,941. The as-is value of site improvements (including the outbuildings) of \$35,000 was added to the depreciated improvements along with the land value to derive a value for the subject by the cost approach of \$251,900, rounded.

In the sales comparison approach, the appraiser examined five comparable properties located 3 to 10 miles from the subject that range in size from 2.76 to 12.1 acres. The comparables consist of two, one-story frame or brick dwellings and three, 1.5-story frame dwellings that range in age from 8 to 43 years and range in size from 1,651 to 2,548 square feet of living area. Features of the comparables include central air conditioning, one or two fireplaces and two-car or two and one-half-car garages. Four comparables have full basements, one of which is 50% finished, while one comparable has a slab foundation. Three of the comparables have sheds or other outbuildings of various sizes. The comparables sold between September 2005 and October 2006 for prices ranging from \$176,000 to \$245,000 or from \$86.34 to \$121.12 per square foot of living area including land. The appraiser adjusted these sales prices for such factors as parcel size, age, condition, living area, basement finish, garage size and outbuildings as compared to the subject. After adjustments, the comparables had adjusted sales prices ranging from \$207,300 to \$250,000.

In his reconciliation, the report stated the appraiser relied most heavily on the sales comparison approach, with support from the cost approach. He noted he had personally appraised the comparables. Based on this evidence, the appellant requested a reduction in the subject's assessment.

During the hearing, the appraiser testified he had personally inspected the comparables used in his report and further, that the subject's basement had approximately 200 square feet of minimal finish, with no carpet. He also testified there were no other structures on the subject parcel besides the house and garage, shed and metal lean-to and finally, that he had measured the subject dwelling's living area to be 2,283 square feet.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$107,950 was disclosed. Excluding the farmland, the subject has an assessment of \$107,890, reflecting an estimated market value of \$320,190.

In support of the subject's assessment, the board of review submitted a letter prepared by the chief county assessment officer and a grid analysis of three comparable properties located 3¼ or 10 miles from the subject. The comparables consist of lots of unspecified size that are improved with two, 1.5-story and one, one-story frame dwellings that were built between 1972 and 2000. The comparable dwellings range in size from 1,344 to 1,651 square feet of living area and have features that include central air conditioning, full or partial finished basements and garages that contain from 432 to 696 square feet of building area. Two comparables have one or two fireplaces. The comparables sold between January and September 2006 for prices ranging from \$163,900 to \$235,000 or from \$121.95 to \$148.36 per square foot of living area including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 Board further finds a reduction in the subject property's assessment is warranted. The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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 (3<sup>rd</sup> Dist. 2002). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the appellant submitted an appraisal of the subject property that contains an estimate of market value at \$245,000. The appraiser was present at the hearing and testified regarding his preparation of the report and further, that he had inspected and appraised all of the comparables used in his sales comparison approach. The board of review submitted three comparable sales. The Board gave less weight to the board of review's comparables because they were all significantly smaller than the subject in living area. The Board finds the appellant's appraisal report was well prepared and that the appraiser's testimony supported his findings. Based on this analysis, the Property Tax Appeal Board finds the best evidence of the subject's market value is found in the appellant's appraisal and therefore, that the subject's market value as of January 1, 2007 was \$245,000.

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.



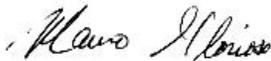
Chairman



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: September 28, 2009



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.