



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

APPELLANT: Roger & Terri Twenhafel
DOCKET NO.: 07-06098.001-R-1
PARCEL NO.: 09-34-352-007

The parties of record before the Property Tax Appeal Board are Roger & Terri Twenhafel, the appellants; and the Jackson 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 Jackson County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$9,255
IMPR.: \$70,695
TOTAL: \$79,950

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 2,134 square foot single-family dwelling situated on a 4.947 acre lot in Sumerset Township, Jackson County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming the subject's assessment was not reflective of its fair market value. In support of this claim, the appellants submitted a limited summary appraisal report wherein the subject property was estimated to have a fair market value of \$271,000 as of September 28, 2007 using the cost and sales comparison approaches to value. The appraisal report was utilized as valuation evidence by the Jackson County Board of Review for the prior assessment year under docket number 06-00033.001-R-1 before the Property Tax Appeal Board. In that appeal, the Board found the appraiser's final value conclusion of \$271,000 to be unpersuasive due to an incorrect dwelling size and prospective valuation date. After considering the conclusion of value in the

appraisal, the comparable sales in the appraisal, and the cost data contained under the cost approach, the Property Tax Appeal Board found the subject property had a market value of \$230,000 as of January 1, 2006. Based on this evidence, the appellants requested a reduction in the subject's assessment to \$78,578, the same assessment amount as found by the Property Tax Appeal Board the prior assessment year under docket number 06-0033.001-R-1.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$79,950 was disclosed. The subject's assessment reflects an estimated market value of \$249,922 or \$117.11 per square foot of living area including land using Jackson County's 2007 three-year median level of assessments of 31.99%. The board of review offered to reduce the subject's assessment to \$78,601, which reflects an estimated market value of \$245,705 or \$115.14 per square foot of living area including land. The proposal was based on the Property Tax Appeal Board's 2006 decision to reduce the subject's assessment to \$75,758 plus a "4% increase due to a 4% increase in county wide assessments." No valuation evidence was submitted in support of the subject's assessed valuation.

The appellants were notified of the proposed assessment and given thirty (30) days to respond if the offer was not acceptable. The appellant responded to the Property Tax Appeal Board by the established deadline rejecting the proposed assessment.

In response, the board of review indicated Jackson County Assessment Officials conducted a quadrennial reassessment for tax year 2007. During this process, the subject was reassessed at \$89,832, which was reduced by the board of review to \$79,950. The board of review indicated that for tax year 2007, a 4% assessment increase was added to the 2006 Property Tax Appeal Board's decision due to the supervisor of assessments attempt to achieve a 4% increase county wide.

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 Property Tax Appeal Board further finds no reduction in the assessment of the subject property is warranted.

The appellants contend the market value of the subject property is not accurately reflected in its assessment. 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 appellants have not met this burden of proof and no reduction in the subject's assessment is warranted.

The appellants submitted a limited summary appraisal report wherein the subject property was estimated to have a fair market

value of \$271,000 as of September 28, 2007, using the cost and sales comparison approaches to value. The board of review did not submit any independent valuation evidence to support its assessment of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. (86 Ill. Adm. Code §1910.40(a)). The appraisal report submitted by the appellants was utilized as valuation evidence before the Property Tax Appeal Board by the Jackson County Board of Review the prior assessment year under docket number 06-00033.001-R-1. In that appeal, the Board found the appraiser's final value of \$271,000 to be unpersuasive due to an incorrect dwelling size and prospective valuation date. Here, the Board gave less weight to the final value conclusion of \$271,000 due to the use of an incorrect dwelling size throughout the appraisal report.

The courts have stated that where there is credible evidence of comparable sales these sales are to be given significant weight as evidence of market value. In Chrysler Corporation v. Property Tax Appeal Board, 69 Ill. App. 3d 207 (1979), the court held that significant relevance should not be placed on the cost approach or income approach especially when there is market data available. In Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill. App. 3d 9 (1989), the court held that of the three primary methods of evaluating property for the purpose of real estate taxes, the preferred method is the sales comparison approach.

In reviewing the appraisal report under the sales comparison approach to value, the Property Tax Appeal Board gave less weight to comparable 2 due to its larger dwelling size when compared to the subject. The Board further finds comparable sales 1 and 3 are more representative of the subject in land area, style, dwelling size and amenities. However, these properties are 6 and 25 years older than the subject. They sold in January and September of 2007 for sale prices of \$262,500 and \$272,000 or \$126.63 and \$131.25 per square of living area including land. After adjustments for differences when compared to the subject, the comparables had adjusted sales prices of \$279,000 and \$283,700 or \$129.88 and \$141.85 per square foot of living area including land. The subject's assessment of \$79,950 reflects an estimated market value of \$249,922 or \$117.11 per square foot of living area including land, which is less than the two most similar comparables sales contained within the appraisal report. After considering logical adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessed valuation is supported. Therefore, no reduction in the subject's assessment 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 Morris

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: March 23, 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.