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

APPELLANT: Chris & Karen Simons
DOCKET NO.: 07-06204.001-R-1
PARCEL NO.: 17-13-101-003

The parties of record before the Property Tax Appeal Board are Chris & Karen Simons, the appellants, and the Washington 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 **Washington** County Board of Review is warranted. The correct assessed valuation of the property is:

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|---|---|
| **LAND:** | $18,633 |
| **IMPR.:** | $70,244 |
| **TOTAL:** | $88,877 |

Subject only to the State multiplier as applicable.

## ANALYSIS

The subject property consists of a 1.5-story single family dwelling of frame construction that contains approximately 3,132 square feet of living area.[1] Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 3-car attached garage with 710 square feet. The dwelling was constructed in 2001. The improvements are located on a 4.01 acre tract in South Lakes Subdivision, Nashville, Pilot Knob Township, Washington County.

The appellant, Karen Simons, appeared before the Property Tax Appeal Board contending in part assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted descriptions and assessment information on four comparables located from 5 to 6 miles from the subject property. The comparables were described as being improved with 1.5-story or 2-story single family dwellings that ranged in size from 2,772 to 3,035 square

[1] The Chief County Assessment Officer testified the size of the dwelling was calculated using the blueprints resulting in 2,060 square feet on the first floor, 587 square feet on the second floor and 485 square feet in the bonus room over the garage.

feet of living area. The dwellings were constructed from 1996 to 1998. Each comparable was described as having a full basement, central air conditioning and one fireplace. These properties also had attached garages ranging in size from 622 to 920 square feet. The comparables had improvement assessments ranging from $52,600 to $70,667 or from $18.97 to $23.28 per square foot of living area. The subject has an improvement assessment of $70,244 or $22.43 per square foot of living area.

At the hearing the appellant testified that she and her husband did not see any reason why their home value in one year, from 2006 to 2007, would go up in market value by approximately $33,000. The appellant also made reference to a previous Property Tax Appeal Board decision that concerned the 2003 assessment of the subject property.

In the written submission the appellants also complained with respect to the grade of the dwelling. The appellant also asserted that other comparables were given a 5% depreciation factor while the subject did not receive this 5% depreciation allowance. The appellants also argued that the subject's neighborhood had received a 10% neighborhood factor which was not applied to other nice subdivisions.

As a final point the appellants submitted an appraisal of the subject property prepared by W. Gregory Kleeman of Kleeman Auction & Appraisal Company of Centralia. The report indicated that Kleeman is an Illinois certified appraiser. Kleeman was not present at the hearing. The appraiser estimated the subject had a market value of $275,000 as of April 27, 2007. The appellant testified the appraisal was prepared for a home equity line of credit.

Based on this evidence the appellants requested the subject's improvement assessment be reduced to $50,479. The request was based on applying township equalization factors to the assessment of the property as established by the Property Tax Appeal Board in the 2003 appeal.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling $88,877 was disclosed. The subject's assessment reflects a market value of approximately $268,755 when applying the 2007 three year median level of assessments for Washington County of 33.07%. The subject has a land assessment of $18,633 and an improvement assessment of $70,244 or $22.43 per square foot of living area.

In support of the assessment the board of review submitted an appraisal of the subject property prepared by Joseph P. Rakers of Rakers Appraisal Service, Posey, Illinois. Sharon Kolweier, Chief County Assessment Officer and Clerk of the Board of Review, testified that the board of review also prepared an equity analysis using the comparable sales contained in the appraisal. The comparables had improvement assessments that ranged from

$50,369 to $57,273 or from $21.83 to $30.14 per square foot of living area. Based on this analysis the board of review was of the opinion the subject was fairly assessed.

Ms. Kolweier also testified that after the 2007 board of review hearing the appellants did receive the 5% depreciation factor on their home. This deduction was also noted on the subject's property record card, which was identified by the witness.

The board of review also called as its witness Joseph Rakers. Mr. Rakers estimated the subject property had a market value of $274,500 as of October 19, 2009. The witness testified he performed a physical exterior inspection of the subject property only, he did not do an interior inspection. Rakers valued the subject property using a size estimate of 3,132 square feet of living area. In estimating the market value of the subject property the appraiser used the cost approach and the sales comparison approach.

Under the cost approach the appraiser estimated the subject had a site value of $60,000. The appraiser estimated the replacement cost new of the improvements to be $297,968 using builder prices in the area and the Marshall and Swift publication. Physical depreciation was estimated to be $29,797 or 10% of replacement cost new. Adding the depreciated improvement value and the estimated site value resulted in an estimated value under the cost approach of $328,171.

Under the sales comparison approach the appraiser used four comparable sales located in Okawville, Nashville and Ashley, Illinois. The comparables were improved with three, 1-story dwellings and one, 2-story dwelling that ranged in size from 1,952 to 2,223 square feet of living area. The homes ranged in age from 6 to 39 years old. Each comparable had a basement with two containing some finished area, each comparable had central air conditioning, and each comparable had a two-car attached garage. These properties sold from May 2005 to December 2007 for prices ranging from $207,500 to $265,000 or from $106.30 to $134.38 per square foot of living area. After making adjustments to the comparables for differences from the subject, the appraiser arrived at adjusted sales prices ranging from $254,240 to $297,880. The appraiser estimated the subject had an indicated value under the sales comparison approach of $274,500.

Based on this analysis the appraiser placed most credence on the sales comparison approach and estimated the subject property had a market value of $274,500 as of October 19, 2009.

Under cross-examination the appraiser stated in selecting sales he tried to stay within Washington County. He testified sales of similar newer 1½-story and 2-story homes were not available so he had to use 1-story comparables.

Rakers testified that he is a Certified General Appraiser and has been licensed for 15 years. He testified that he prepares

approximately 280 residential appraisals per year in Washington and surrounding counties. He further testified that his value estimate would be the same as of January 1, 2007.

The appraiser noted he appraised the subject as being finished. He testified if the subject did not have a finished basement his value estimate would change to approximately $266,500.

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

The appellants' primary argument was assessment inequity with respect to the improvement assessment. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is not warranted on this basis.

The Board finds the comparables submitted by the appellants and board of review comparable #2 are most similar to the subject in style. These comparables were improved with either 1½-story or 2-story dwellings that range in size from 1,952 to 3,035 square feet of living area. These comparables had improvement assessments ranging from $18.97 to $26.31 per square foot of living area. The subject's improvement assessment of $22.43 per square foot of living area is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted. The Board finds the appellants did not demonstrate with clear and convincing evidence that the subject was being inequitably assessed.

The appellants also argued the assessment increase from 2006 to 2007 was excessive, a 5% depreciation factor should have been applied, the 10% neighborhood factor resulted in an excessive assessment and an incorrect grade was applied to the subject dwelling. The Board finds these additional arguments do not justify a reduction in the subject's assessment. The record contains two appraisals submitted by the parties. The appraisers valued the subject in its current condition. The appellants' appraisal contained an estimate of value of $275,000 as of April 27, 2007. The appraisal prepared by Rakers and submitted by the board of review had an estimate of value of $274,500 as of October 19, 2009. Rakers testified, however, that if the subject did not have a finished basement his value estimate would change to approximately $266,500. He further testified his value estimate would be the same as of January 1, 2007. The subject's

total assessment of $88,877 reflects a market value of approximately $268,755 when applying the 2007 three year median level of assessments for Washington County of 33.07%. The market value reflected by the assessment is suppoerted by the two appraisals submitted by the parties. Based on this evidence the Board finds the subject's assessment is reflective of its market value and no further adjustment is justified due to the aforementioned issues raised by the appellants.

In conclusion, the Property Tax Appeal Board finds the assessment of the subject as established by the board of review is correct.

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: August 20, 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.