



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

APPELLANT: Larry & Brenda Vaughn
DOCKET NO.: 07-06255.001-R-1
PARCEL NO.: 05-26-403-003

The parties of record before the Property Tax Appeal Board are Larry and Brenda Vaughn, the appellants; and the Massac 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 **Massac** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$3,915
IMPR.: \$53,825
TOTAL: \$57,740**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling that contains 1,989 square feet of living area. The dwelling has a brick and vinyl exterior and was constructed in 2004. Features of the property included central air conditioning, a fireplace, a 2.5-car garage with 963 square feet and an in-ground swimming pool. The property is located in the Cedar Lane Subdivision, Metropolis, Massac County.

The appellants appeared before the Property Tax Appeal Board contending assessment inequity and overvaluation as the bases of the appeal. The appellants provided testimony that the developer of the subdivision has gone bankrupt. They explained that there were issues with the water system and sewer system in the subdivision not being in compliance with the minimum standards of the Illinois Environmental Protection Agency. In 2009, however, the City of Metropolis began maintaining the water for the subdivision. The appellants further indicated that the subdivision has to maintain its roads and they are in poor condition. They further indicated that lots in the subdivision are ½ acre while they need 1 acre for septic systems. They also testified there are 52 homes in the subdivision and the subdivision has 25 to 30 lots available. In their written

statement the appellants averred that houses in Cedar Lane Subdivision are comparably appraised with other similar homes in the county, however, the subdivision is unique in that it has problems with water, sewer, and roads that other areas do not have.

In support of their arguments the appellants provided descriptions, photographs, sales data and assessment information on five comparables. The appellants identified comparables #2, #3 and #5 as being located in the same subdivision as the subject. The comparables were improved with one-story dwellings that ranged in size from 1,784 to 2,352 square feet of living area and in age from 5 to 17 years old. Each comparable had central air conditioning and garages that ranged in size from 526 to 780 square feet. Comparable #3 sold in March 2008 for a price of \$85,000 or \$47.64 per square foot of living area. The four remaining comparables sold from April 2007 to April 2009 for prices ranging from \$160,000 to \$170,000 or from \$72.27 to \$85.47 per square foot of living area. The comparables have land assessments that ranged from \$2,935 to \$4,245. These properties have improvement assessments that ranged from \$34,155 to \$54,690 or from \$19.14 to \$27.49 per square foot of living area. Based on this evidence the appellants requested the subject's assessment be reduced to \$41,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$57,740 was disclosed. The subject's assessment reflects a market value of approximately \$173,220 or \$87.09 per square foot of living area, land included. The subject has a land assessment of \$3,915 and an improvement assessment of \$53,825 or \$27.06 per square foot of living area.

The board of review provided descriptions, sales data and assessment information on nine comparables to demonstrate that the subject was uniformly assessed and that its assessment was reflective of the property's market value. The comparables were located in the subject's subdivision and included eight one-story dwellings and a one-story dwelling with a finished attic. The dwellings ranged in size from 1,296 to 2,128 square feet of living area and were constructed from 1997 to 2004. Each comparable had central air conditioning. Seven comparables were improved with one garage that ranged in size from 552 to 780 square feet. Two comparables had two garages with total garage areas of 816 and 1,336 square feet of garage area, respectively. The comparables had improvement assessments that ranged from \$39,200 to \$52,395 or from \$23.11 to \$32.65 per square foot of living area. Seven of the comparables had land assessments of \$3,915, one had a land assessment of \$4,270 and one had a land assessment of \$7,120. The comparable with the highest land assessment was over twice the size of the subject and the remaining comparables.

Eight of the comparables sold from March 2006 to May 2009 for prices ranging from \$155,000 to \$205,500 or from \$79.84 to \$125.36 per square foot of living area, land included.

The board of review provided testimony that the subject has an in-ground swimming pool; however, the pool is valued as being a concrete patio based on the contention that in-ground pools are not worth on the market what it costs to install. Based on this evidence, the board of review requested confirmation of the subject'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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellants contend in part that the market value of the subject property is not accurately reflected in its assessed valuation. Except in counties with more than 200,000 inhabitants that classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). The Supreme Court of Illinois has construed "fair cash value" to mean 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). 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 a reduction in the subject's assessment is warranted.

The record contains information on thirteen sales submitted by the parties. The Board finds appellants' comparables #2 and #5 and the board of review comparable sales with the exception of comparable #5 are most relevant. Appellants' comparables #2 and #5 are the same as board of review comparables #1 and #3. These most relevant sales are located in the subject's subdivision and are influenced by the same factors as the subject such as the water, sewer and road maintenance issues. The comparables ranged in size from 1,510 to 2,004 square feet of living area. These dwellings were similar to the subject in style and located in the subject's subdivision. None of the comparables had a fireplace or swimming pool as does the subject and most had smaller garage areas as compared to the subject. These comparables sold from March 2006 to May 2009 for prices ranging from \$155,000 to \$205,000 or from \$79.84 to \$102.65 per square foot of living area. The subject's assessment of \$57,740 reflects a market value of approximately \$173,220 or \$87.09 per square foot of

living area, land included, which is within the range established by the comparables. Based on this record the Board finds the subject's assessment is reflective of the property's market value and a reduction is not warranted based on overvaluation.

The Board gave little weight to appellants' comparable sale #3 due to its sales price being significantly below the range of the other sales, which tends to indicate the sale may not be an arm's length transaction with a price reflective of fair cash value.

The appellants also contend assessment inequity as the basis of the appeal. 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 most relevant comparables are the one-story dwellings located in the subject's subdivision. As noted above, the comparables were slightly inferior to the subject in that none had a fireplace or swimming pool as does the subject. Additionally, all but one had smaller garage area as compared to the subject. These comparables had improvement assessments ranging from \$19.14 to \$25.96 per square foot of living area. The subject has an improvement assessment of \$27.06 per square foot of living area, which is slightly above the range of the comparables but justified based on its superior features.

With respect to the land, nine of the comparables located in the subject's subdivision had land assessments ranging from \$3,915 \$4,270. The subject's land assessment of \$3,915 is within this range and equitable.

Based on this record the Board finds the assessment of the subject property as established by the board of review is correct and no change 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 P. 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: December 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.