



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

APPELLANT: Dale & Paula Peek  
DOCKET NO.: 07-06278.001-R-1  
PARCEL NO.: 05-05-24-114-009

The parties of record before the Property Tax Appeal Board are Dale & Paula Peek, the appellants; and the Clinton 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 Clinton County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$8,560  
**IMPR.:** \$44,410  
**TOTAL:** \$52,970

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 14,422 square foot parcel improved with a nine year-old, one-story style brick and frame dwelling that contains 1,576 square foot of living area. Features of the home include central air conditioning, a 576 square foot garage and a partial unfinished basement. The subject is located in Aviston, Sugar Creek Township, Clinton County.

The appellants submitted evidence to the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted a letter, property record cards, photographs, Multiple Listing Service data sheets and a grid analysis of three comparable properties located three to 12 blocks from the subject. The comparables consist of one-story style frame or brick and frame dwellings that were built between 1935 and 2004 and range in size from 1,170 to 1,290 square feet of living area. The appellants reported the comparables feature central air conditioning and garages that contain 576 square foot of building area. Two comparables were reported to have full basements, one of which is finished. The

appellants indicated the comparables sold between June 2007 and March 2008 for prices ranging from \$123,500 to \$137,500 or from \$77.97 to \$117.52 per square foot of living area including land. The appellants contend depreciation on the subject dwelling as determined by the assessor is 4%, whereas the appellants claim it should be 9%, per depreciation guidelines from Marshall-Swift publications.

The appellants also submitted information on four land comparables located six to nine blocks from the subject. The comparables range in size from 11,000 to 23,980 square feet of land area and sold for prices ranging from \$20,000 to \$23,250 or from \$0.83 to \$1.86 per square foot of land area including land. The appellants indicated the subject lot sold in 1998 for \$10,000. The appellants contend all four land comparables have curbing and three have storm sewers and underground utilities, features the subject lacks. Based on this evidence the appellants requested the subject's land assessment be reduced to \$18,000, its improvement assessment be reduced to \$110,000 or \$69.80 per square foot of living area and its total assessment be reduced to \$128,000, reflecting a market value of approximately \$384,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$52,970 was disclosed. The subject has an estimated market value of approximately \$156,809 or \$99.50 per square foot of living area including land, as reflected by its assessment and the Clinton County 2007 three-year median level of assessments of 33.78%.

In support of the subject's assessment, the board of review submitted a letter, a map, a list of 15 land sales, property record cards and a grid analysis of five comparable properties that includes the appellants' three comparables. The two comparables submitted by the board of review that were in addition to the appellants' comparables are one-story brick and frame dwellings, built in 1997 and 1998, that contain 1,668 and 1,883 square feet of living area. Features of the additional comparables include central air conditioning, garages that contain 400 and 483 square foot of building area, respectively, and full basements, one of which has 800 square feet of finished area. One comparable has a fireplace. These properties sold in July 2005 and August 2006 for prices of \$164,900 and \$176,500, or \$105.82 and \$87.57 per square foot of living area including land, respectively.

The board of review's list of 15 land sales includes the appellants' four land comparables. All the land comparables range in size from 10,293 to 24,515 square feet and sold between January 2005 and September 2007 for prices ranging from \$16,900 to \$25,000 or from \$0.83 to \$2.07 per square foot of land area. The board of review's letter disclosed that the appellants' land comparable #1 is not located in a subdivision and involved a 1/5 interest and therefore was not an arm's-length transaction. The letter also noted the appellants' reliance on Marshall and Swift

depreciation data was from 1993 and that depreciation, along with "adjustments within neighborhoods by house types" were used to determine market values and corresponding assessments.

In rebuttal, the appellants asserted the board of review's comparables were dissimilar to the subject in location and features.

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 subject property's assessment is warranted.

The appellants contend overvaluation as the basis of the appeal. When market value is the basis of the appeal, the value 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). After analyzing the market evidence submitted, the Board finds the appellants have failed to meet this burden.

The Board finds the parties submitted a total of five sales of comparable properties for the Board's consideration. The Board gave less weight to the appellants' comparables #1 and #3 because they were significantly smaller in living area when compared to the subject. The appellants' comparable #2 was also given less weight because it was much older than the subject. The Board further finds the board of review's comparable #4 was also considerably larger in living area than the subject and received less weight for this reason. The board of review's comparable #4 was similar to the subject in terms of age, size, exterior construction and most features and sold for \$105.82 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$100.84 per square foot of living area including land is supported by this most representative comparable property.

The Board gave little weight to the appellants' argument that the depreciation allowance for the subject dwelling should be 9% rather than 4%. The appellants relied on a 1993 Marshall and Swift data sheet, whereas the board of review relied on depreciation calculations coupled with "adjustments within neighborhoods by house types". The Board finds the appellants' assertion that a higher depreciation rate should have been used in determination of the subject's assessment is not in itself sufficient to challenge the correctness of the assessment when other factors are considered as maintained by the board of review, along with the recent valid sales data in the record.

The Board next finds the parties submitted information on sixteen vacant land sales that occurred between January 2005 and September 2007 for prices ranging from \$16,900 to \$25,000 or from \$0.83 to \$2.07 per square foot of land area. The subject's land assessment of \$8,560, if converted to a market value of

approximately \$25,680, is \$1.78 per square foot of land area and falls within the range of the land comparables. As a final note, the Property Tax Appeal Board finds it inappropriate to consider the market value of land for an improved property separate from the improvements. Nevertheless, the subject's estimated market value as reflected by its assessment, as stated above, is supported by the most similar improved property sale in this record.

In conclusion, the Board finds the appellants have failed to prove overvaluation by a preponderance of the evidence and the subject's assessment as determined by the board of review is correct and no 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. 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: June 24, 2011

*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.