



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

APPELLANT: Kirk Sarff
DOCKET NO.: 08-01247.001-R-1
PARCEL NO.: 17-16-01-227-010

The parties of record before the Property Tax Appeal Board are Kirk Sarff, the appellant, and the Macon 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 **Macon** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$10,894
IMPR.: \$92,543
TOTAL: \$103,437

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 1.070-acres is improved with a 5-year-old, part one-story and part two-story frame single family dwelling. The home contains 2,836 square feet of living area and features a 1,132 square foot basement of which 380 square feet is finished as a recreation room. Other features include central air conditioning, a fireplace, and an 804 square foot garage. The property is located in Decatur, South Wheatland Township, Macon County.

The appellant appeared before the Property Tax Appeal Board arguing that the fair market value of the subject was not accurately reflected in its assessed value. In support of the appeal, appellant presented a letter along with a grid analysis of three suggested comparable sales.

While the appellant reported the subject was constructed in 2004, the property record card for the property indicates a date of construction of 2003. In the absence of any other evidence, the Property Tax Appeal Board finds the date of construction stated in the property record is the best evidence of age in the record.

At hearing the appellant sought to submit new, additional comparable sales of properties that had occurred in mid-2010. Based on the Official Rules of the Property Tax Appeal Board, the board of review opposed the appellant's request to submit new, additional evidence. The Hearing Officer sustained the objection pursuant to Section 1910.67(k) which provides in pertinent part that no "written or documentary evidence [can] be accepted into the appeal record at hearing" that was not already submitted previously, the filing requirement was waived, or the evidence was specifically ordered by the Board or a Hearing Officer. (86 Ill.Admin.Code Sec. 1910.67(k)). As such, the Board could not and did not accept any new documentary evidence from the appellant during the hearing. Furthermore, the sales data that appellant sought to present was not close in time to the assessment date as of issue of January 1, 2008.

In the letter which was submitted with the appeal, the appellant noted that the 2008 estimated fair market value of the subject property has increased over \$60,000 since appellant moved into the property in January 2004. Moreover, appellant argued the subject property had a 2008 increase in market value of \$38,000 without any structural improvements to the property.

In further support of his overvaluation argument, appellant presented a grid analysis of three comparable properties located from 2 to 4-miles from the subject with applicable copies of Multiple Listing Service sheets attached. These parcels range in size from 11,929 square feet to 1-acre in size. Each parcel was improved with a two-story frame or frame and brick dwelling that was built between 1999 and 2006. The dwellings range in size from 2,542 to 2,704 square feet of living area. Each comparable has a full basement, two of which were finished either fully or partially. Additional features include central air conditioning and a 3-car attached garage. Two of the comparables have a fireplace. The sales occurred between September 2006 and October 2007 for prices ranging from \$247,500 to \$257,000 or from \$92.46 to \$97.76 per square foot of living area including land. Appellant further pointed out that the subject property was not located within a formal subdivision. He also stated the subject property did not enjoy city sewer services, street lighting or sidewalks; the subject is on a septic system and has a 500-gallon above-ground LP gas tank. Based on these comparisons, the appellant requested a reduction in the subject's total assessment to \$92,333 or a fair a market value of approximately \$276,999 or \$97.67 per square foot of living area including land.

The Board of review presented its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$103,437 was disclosed. The subject's assessment reflects an estimated market value of \$311,089 or \$109.69 per square foot of living area including land using the 2008 three-year median level of assessments for Macon County of 33.25%. At hearing the board of review also noted that 2008 was the start of a new general assessment period which could in part explain the change in the

subject's assessment. In support of the subject's assessment, the board of review presented a letter, a map depicting the location of the subject and three board of review comparables along with a grid analysis of the three properties, photographs and property record cards for each comparable.

In a grid analysis, the board of review presented three comparable sales located from very close in proximity to 3-miles from the subject. The parcel sizes for comparable #1 and #3 were .54 and 1.18-acres, respectively; there was no data on the parcel size of comparable #2. Each property was improved with a two-story frame dwelling that was built between 2002 and 2004. The dwellings range in size from 2,531 to 2,716 square feet of living area and feature basements, two of which are finished as recreation rooms, central air conditioning, a fireplace, and a garage ranging in size from 645 to 1,140 square feet of building area. These comparables sold between July 2007 and March 2008 for prices ranging from \$295,000 to \$365,000 or from \$111.66 to \$134.39 per square foot of living area including land.

The board of review also attached property record cards for three other properties that ranged in land size from 1.89 to 7.65-acres. Each was improved with a one-story, one and one-half-story or two-story dwelling that was built between 1965 and 2003. These dwellings ranged in size from 1,482 to 3,309 square feet of living area and featured basements, central air conditioning, one or two fireplaces and garages. Two comparables also had pools and one comparable had both a sun room and a separate pole building. These properties sold between June 2007 and September 2008 for prices ranging from \$270,000 to \$687,450 or from \$123.80 to \$207.75 per square foot of living area including land.

Based on its analysis, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

In rebuttal at hearing, the appellant contended that board of review comparable #2, which was very close in proximity to the subject, contains more than 3.5-acres of land as compared to the subject's 1.070-acre parcel size. Furthermore, appellant asserted that comparable is next to a conservation area unlike the subject property which has improved residential properties behind and next to the subject. In addition, board of review comparables #1 and #3 are in subdivisions which appellant contends makes those properties dissimilar to the subject which is in a rural setting. Appellant further implied that comparable #3 is in an upscale subdivision and comparable #1 is in a slightly inferior subdivision than comparable #3.

In response to the criticisms of the appellant, the board of review contended that appellant's suggested comparables were also located in subdivisions and also consisted of lots that differed in size from the subject.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellant contends the assessment of the subject property is excessive and not reflective of its market value. 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 evidence in the record does not support a reduction in the subject's assessment.

To reiterate, although the appellant reported the subject was constructed in 2004, the property record card for the property indicates a date of construction of 2003. In the absence of any other evidence, the Property Tax Appeal Board finds the date of construction stated in the property record is the best evidence of age in the record.

The appellant argued in part that the subject was overvalued given the substantial assessment increases issued from 2004 to 2008. The Property Tax Appeal Board finds such an analysis absent other data is not an accurate measurement or a persuasive indicator to demonstrate overvaluation by a preponderance of the evidence. The Board finds rising or falling assessments from year to year do not indicate whether a particular property is overvalued. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed in light of market value evidence. The Property Tax Appeal Board further finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

The parties submitted a total of nine sales comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to three additional comparables presented by the board of review that were not contained in a grid analysis; these comparables differed significantly from the subject in parcel size, dwelling size and/or age of the dwelling along with other amenities not enjoyed by the subject. Thus, the Board find that the six comparables presented by both parties in their respective grid analyses are the most similar comparables to the subject property. These comparables were most similar to the subject in lot size, age, design, features and/or amenities. The Board gave these comparables the most weight in its analysis. These six comparables sold for prices ranging from \$92.45 to \$134.39 per square foot of living area including land. Based on its assessment, the subject has an estimated market value of \$311,089

or \$109.69 per square foot of living area including land which falls within the range of the comparables on a per-square-foot basis. This conclusion is further supported by board of review comparable #3 which is most similar to the subject dwelling in age, design, size and features. This comparable sold in February 2008, just one month after the assessment date at issue, for \$111.66 per square foot of living area including land. This comparable in particular supports the subject's assessment. Therefore, the Board finds that the appellant has failed to establish overvaluation of the subject property by a preponderance of the evidence and finds that no change in the subject's assessment is warranted on this record.

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 18, 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.