



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

APPELLANT: Amanda Robertson
DOCKET NO.: 08-01660.001-R-1
PARCEL NO.: 14-12-402-008

The parties of record before the Property Tax Appeal Board are Amanda Robertson, the appellant; and the Jackson County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$15,176
IMPR.: \$72,649
TOTAL: \$87,825

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 36,190 square foot parcel improved with an 11 year-old, one-story dwelling of brick and frame exterior construction that contains 3,103 square feet of living area. Features of the home include central air conditioning, a fireplace, a two-car garage and a full unfinished basement. The subject is located in Murphysboro, Murphysboro Township, Jackson County.

The appellant appeared before the Property Tax Appeal Board represented by her attorney husband claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property with an effective date of September 17, 2008. The appraiser, Barbara Zieba, who was present at the hearing, provided testimony regarding the report's preparation and was subject to cross-examination. Zieba utilized the cost and sales comparison approaches in estimating the subject's value at \$263,500.

In the cost approach, Zieba first estimated the subject's site value at \$20,000, then used the Marshall @ Swift Cost Book to

estimate the subject's cost new at \$295,034. The age-life method was used to estimate the subject dwelling's depreciation at \$50,156, resulting in a depreciated cost of improvements of \$244,878. After adding back the site value and "as-is" value of site improvements, the appraiser estimated the subject's value by the cost approach at \$267,878.

In the sales comparison approach, the appraiser considered six comparable properties located 2.27 to 8.05 miles from the subject. The comparables consist of two, ranch style dwellings, three, two-story dwellings and one contemporary style home. The homes are located on lots ranging in size from 29,400 square feet (0.68 acre) to 17.49 acres, were built from 1981 to 2000 and range in size from 2,123 to 4,200 square feet of living area.¹ Features of the comparables include two-car or three-car attached garages, central air conditioning, a fireplace or central vacuum and various decks, stoops, patios or porches. Five comparables have basements, three of which have some finished area, while one comparable has a slab foundation. The comparables sold between February 2007 and July 2008 for prices ranging from \$222,500 to \$295,000 or from \$67.86 to \$116.39 per square foot of living area including land. The appraiser adjusted the comparables' sales prices for differences when compared to the subject, such as lot size, age, room count, living area, foundation and patios, decks, or porches. After adjustments, the comparables had adjusted sales prices ranging from \$254,045 to \$265,475 or from \$62.63 to \$123.79 per square foot of living area including land. Based on this analysis, the appraiser estimated the subject's value by the sales comparison approach at \$263,500.

In reconciling the two approaches to value, the appraiser considered the sales comparison approach "the most supportable and credible indicator of value and will be given all consideration for this appraisal report."

The appellant's evidence acknowledged a discrepancy between a 2002 appraisal of the subject by the same appraiser and the 2008 appraisal detailed above regarding the subject's living area. The appellant claimed the 2002 appraisal found the subject contains 3,244 square feet of living area, while the 2008 report indicates 3,103 square feet. The stated reason for the discrepancy was the earlier report was based on plans and specifications, while the 2008 appraisal was based on actual measurements taken of the home by the appraiser and her husband, who is an engineer. Based on this evidence the appellant requested the subject's total assessment be reduced to \$87,833 to reflect the appraised value of \$263,500.

During the hearing, appraiser Barb Zieba testified regarding the above living area discrepancy between her two appraisals of the subject. The witness also testified the board of review's

¹ One comparable's lot or site was described as "irreg/equal", but no size was indicated.

appraiser did not dispute or challenge her selection of comparables or her adjustments of their sales prices. Zieba further testified the subject's screened back porch has a slab foundation and a floor drain and is not heated or cooled, so she did not consider this to be finished living area. Finally, Zieba testified that notwithstanding the subject's larger two-car garage, its additional building area would not increase its value because it still had only two single garage doors.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$99,815 was disclosed.² The subject has an estimated market value of approximately \$299,475 or \$96.52 per square foot of living area including land, as reflected by its assessment and the Jackson County 2008 three-year median level of assessments of 33.33%.

In support of the subject's assessment, the board of review submitted an appraisal review of the appellant's appraisal. The review was prepared by appraiser Frank Riley, who was present at the hearing, provided testimony regarding his appraisal review and was subject to cross-examination. Riley's review is not an appraisal and does not include an estimate of value because he was not allowed access to the subject by the appellant for inspection and measurement of the home's living area. Riley's report highlighted differences in the subject's reported living area between the 2002 and 2008 Zieba appraisals, as well as the township assessor's records, which indicated the subject contains 3,124 square feet. The board of review's evidence included the 2002 appraisal of the subject performed by Zieba. The assessor was not present at the hearing. Riley's review included a sketch of the subject's floor plan with measurements that indicate the home contains 3,400 square feet of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, Riley testified he has appraised residential property for 20 years and that he is familiar with the subject's neighborhood. Riley testified he left a phone message on the appellant's answering machine requesting permission to inspect and measure the subject dwelling, but never heard back from the appellant. Riley agreed with Zieba's view that the market would not ascribe more value to the subject's garage because of excess building area, but would consider it a two-car garage. The witness testified assessors must use a mass appraisal method to value property, which is not as accurate as a market value appraisal. Under questioning by the appellant, Riley agreed banks will not accept mass appraisal value estimates for homes, but require specific appraisals.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the

² The board of review's Notes on Appeal actually indicated a final assessment for the subject of \$97,305. However, the board's final decision from which the appellant appealed indicated a total assessment of \$99,815.

parties and the subject matter of this appeal. The Board further finds a reduction in the subject property's assessment is warranted.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the appellant submitted an appraisal of the subject property with a value estimate of \$263,500, which was supported by the testimony of appraiser Barb Zieba. The board of review submitted a review of the appellant's appraisal supported by the testimony of appraiser Frank Riley. The Board finds Zieba explained the living area difference between her 2002 appraisal of the subject and her 2008 report. For the earlier appraisal, which indicated 3,244 square feet of living area, Zieba estimated the subject's size based on plans and specifications for the home, whereas for the later report, she measured the subject dwelling with her husband, who is an engineer, and found the home contains 3,103 square feet. The Board finds Riley requested an opportunity to measure the subject dwelling by telephone, but the appellant did not respond to his request. Therefore, Riley was unable to measure the home and could not determine a market value for the subject. Riley testified the township assessor estimated the subject contains 3,124 square feet. Based on the evidence and testimony in this record, the Property Tax Appeal Board finds the subject dwelling contains 3,103 square feet of living area, as determined by Zieba's actual measurements.

The Board gave little weight to Riley's review of Zieba's appraisal because it has no cost or sales comparison approach, or any value conclusion. The Board finds Riley agreed that the subject's excess garage square footage does not add to the subject's value because it is still a two-car garage. The Board finds Zieba's testimony provided credible support for her 2008 appraisal of the subject that included her personal measurement and inspection of the home. The Board further finds her adjustments to the six comparables in her sales comparison approach were reasonable and adequately support her estimate of the subject's market value. Therefore, the Property Tax Appeal Board finds the subject had a market value of \$263,500 as of the January 1, 2008 assessment date under appeal. Since market value has been established, the 2008 Jackson County three-year median level of assessments of 33.33% shall apply.

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

Frank J. Huff

Member

Member

Mario M. Louie

Shawn P. Lerbis

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: September 23, 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.