



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

APPELLANT: Michael & Barbara Daughenbaugh
DOCKET NO.: 08-03000.001-R-1
PARCEL NO.: 12-08-07-430-009

The parties of record before the Property Tax Appeal Board are Michael & Barbara Daughenbaugh, the appellants, by attorney Robert E. Eden, of Robert E. Eden Law Offices in Lena; and the Stephenson 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 Stephenson County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$558
IMPR.: \$22,773
TOTAL: \$23,331

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 8,100 square foot parcel improved with a 99 year-old, two-story style frame dwelling that contains 1,604 square feet of living area. Features of the home include central air conditioning, a fireplace, a full unfinished basement and a two-car detached garage. The subject is located in McConnell, Waddams Township, Stephenson County.

The appellant submitted evidence to the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted an appraisal of the subject property prepared by certified appraiser James Wolfe. The appraiser used the sales comparison approach as the basis of estimating the subject's market value at \$70,000, as of the appraisal's effective date of January 1, 2009. Wolfe considered three comparable properties located within 5.2 miles of the subject. The comparables consist of two-story style frame dwellings that are approximately 99 years old with effective ages of 25-35 years and range in size from 1,352 to 2,042 square feet of living area. Features of the comparables include two-car or

three-car garages and full or partial unfinished basements. One comparable has central air conditioning. The comparables sold between June 2007 and August 2008 for prices ranging from \$58,500 to \$77,000 or from \$28.65 to \$56.95 per square foot of living area including land. The appraiser adjusted the comparables' sales prices for differences when compared to the subject, such as construction quality, room count, living area, central air conditioning, garage size and other amenities. After adjustments, the comparables had adjusted sales prices ranging from \$63,300 to \$77,100 or from \$31.00 to \$57.03 per square foot of living area including land. Based on this analysis, Wolfe relied on the sales comparison approach in estimating the subject's value at \$70,000. The appellants also submitted the final decision issued by the Stephenson County Board of Review establishing a total assessment for the subject of \$28,050, which reflects a market value of approximately \$84,158 or \$52.47 per square foot of living area including land, using the Stephenson County 2008 three-year median level of assessments of 33.33%. Based on this evidence the appellants requested the subject's total assessment be reduced to \$23,333 to reflect the appraisal.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The appellants in this appeal submitted an appraisal estimating the subject property had a market value of \$70,000 as of January 1, 2009. The subject's assessment reflects a market value greater than the appraised value presented by the appellants. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellants' argument as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the Board's rules. Based on this record the Property Tax Appeal Board finds the subject property had a market value of \$70,000 as of January 1, 2008. Since market value has been established, the 2008 Stephenson 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.



Chairman



Member



Member



Member



Acting 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, 2011



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.