



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

APPELLANT: Douglas & Michele Fill
DOCKET NO.: 08-05918.001-R-1
PARCEL NO.: 18-012-113-00

The parties of record before the Property Tax Appeal Board are Douglas & Michele Fill, the appellants, and the Jo Daviess 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 Jo Daviess County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$50,806
IMPR.: \$109,100
TOTAL: \$159,906

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 2-year old, one and one-half-story log dwelling containing 1,757 square feet of living area with a full basement which is partially finished. The home also features central air conditioning and two fireplaces. The subject 10,857 square foot site is on a green area with a lake view located in the Apple Canyon Lake Subdivision in Thompson Township, Jo Daviess County.

The appellant's appeal is based on overvaluation of the subject property. In support of this market value argument, the appellant presented limited evidence of recent construction costs and selective pages of a recent appraisal.

In Section VI of the Residential Appeal form, the appellants reported the subject land was purchased in June 2005 for \$102,500. The residence was apparently remodeled in June 2008. The total cost of the building reportedly was \$302,000. The occupancy permit was issued in June 2007 and the building was habitable in June 2007. No other documentation such as a

contractor's affidavit was provided as requested in Section VI of the appeal form.

As to the recent appraisal evidence, the appellants submitted pages #1 and #3 of a 20-page appraisal report. Based on the cover page, the appraisal was prepared by Michael W. Doyle of Homestead Appraisals, Ltd. for Stockton Banking Center with an opinion of value as of January 30, 2009. Based on page 3, the subject dwelling contains 1,798 square feet of living area, was three years old with an effective age of 1 or 2 years old, and was in very good condition. Furthermore, this page of the report depicts a final estimate of value of \$445,000.

Based on this evidence, the appellants requested a reduction in the subject's total assessment to \$135,000 or a market value of approximately \$405,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$159,906 was disclosed. The subject's assessment reflects an estimated market value of \$484,417 or \$275.71 per square foot of living area including land using the 2008 three-year median level of assessments for Jo Daviess County of 33.01%.

In support of the subject's assessment, the board of review presented descriptions and sales data on four comparable properties, three of which are located on green areas with a lake view and one of which is located at the end of a bay area. The comparables consist of a one-story and three, one and one-half-story log or frame dwellings that range in age from 5 to 9 years old. The dwellings range in size from 1,364 to 1,831 square feet of living area. Each comparable has a full basement, three of which are finished, and a fireplace. Three of the homes have central air conditioning and two have garages of 506 and 672 square feet of building area, respectively. These comparables sold between July 2006 and September 2007 for prices ranging from \$285,000 to \$470,000 or from \$200.14 to \$306.34 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 a reduction in the subject's assessment is not warranted.

The appellants contend 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.

The appellants presented an overvaluation argument based upon recent construction with a land purchase price of \$102,500 and a building cost reportedly of \$302,000 for a total investment of \$405,500. In addition, the appellants presented portions of an appraisal with a valuation date of January 30, 2009 wherein the subject property had an estimated market value of \$445,000. As to both of these arguments, the appellants presented insufficient evidence to support either contention. The recent construction data was inconsistent and incomplete without a contractor's affidavit and other necessary documentation to support the cost of a purported remodeling of the subject dwelling in June 2008 since the home was originally constructed in 2006. Similarly, the submission of only two page from a twenty-page appraisal report lacks the necessary data the appraiser utilized to determine the estimated market value conclusion of \$445,000 as of January 30, 2009.

The board of review submitted a total of four comparable sales for the Board's consideration. These comparables had varying degrees of similarity and dissimilarity to the subject property and sold between July 2006 and September 2007 for prices ranging from \$285,000 to \$470,000 or from \$200.14 to \$306.34 per square foot of living area including land. The subject's assessment reflects a market value of approximately \$484,417 or \$275.71 per square foot of living area including land, which is within the range established by the most similar comparables on a per square foot basis. After considering the comparable sales on this record and in light of the insufficient data submitted by the appellants, the Board finds the appellants did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not 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.

Chairman

[Handwritten Signature]

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Member

Member

[Handwritten Signature]

[Handwritten Signature]

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: November 18, 2011

[Handwritten Signature]

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.