



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

APPELLANT: Robert D. Wesselink
DOCKET NO.: 08-06387.001-R-1
PARCEL NO.: 07-07-27-131-002

The parties of record before the Property Tax Appeal Board are Robert D. Wesselink, 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: \$9,858
IMPR.: \$66,278
TOTAL: \$76,136

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 13,952 square feet has been improved with a one-story frame and brick exterior constructed single family dwelling built in 1994. The dwelling contains 2,368 square feet of living area with a partial unfinished basement, central air conditioning, a fireplace, and a two-car attached garage of 484 square feet of building area. The home also features a 136 square foot sunroom, a patio, a jetted tub with separate shower, whole house fan, and two inside basement entrances. The subject property is located in Decatur, Hickory Point Township, Macon County.

The appellant's appeal contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of this argument, the appellant submitted an appraisal prepared by real estate appraiser David M. Drobisch of Ed Drobisch & Co. Real Estate Appraisers estimating the subject property had a market value of \$170,000 as of October 24, 2008. The purpose of the appraisal was for "appeal assessed value."

In describing the subject's neighborhood, the appraiser noted there are a "limited number of 1 story ranch styles." The

appraiser also noted that market conditions were slowing, "with static values due to current economic conditions." Similarly, the appraiser reported Decatur area unemployment to be 8.7%, up from the prior month; these conditions have caused moderate supply and slowing demand.

Under the cost approach, the appraiser estimated the subject's land value at \$20,000 and reported no recent lot sales in the immediate area, but the appraiser reported an expanded area revealed lot sales from \$18,000 to \$24,000, although no specific lot sales were set forth in the report. Using the Marshall & Swift publication, the appraiser determined a replacement cost new for the subject dwelling including the basement, central air, fireplace, sun porch and garage was \$221,602. Physical depreciation of 19% was estimated using the age/life method or \$55,401, resulting in a depreciated value of improvements to be \$166,201. No value for site improvements was added. In summary, under the cost approach, the appraiser estimated a market value including land of \$186,200 rounded for the subject.

Under the sales comparison approach, the appraiser used sales of three properties which were located on the same street as the subject and between 0.02 and 0.14 of a mile from the subject. The parcels ranged in size from 10,350 to 16,575 square feet of land area and were improved with 2-story dwellings which were from 14 to 20 years old. The comparables range in size from 2,213 to 2,512 square feet of living area. Each of the comparable properties has a full basement, two of which have finished area, central air conditioning, a fireplace and a 2-car or a 2.5-car garage. The comparables sold between December 2007 and September 2008 for prices ranging from \$148,000 to \$197,000 or from \$58.92 to \$85.13 per square foot of living area including land. In comparing the properties to the subject, the appraiser made adjustments for quality of construction, condition, number of bathrooms, size, basement finish, functional utility, and other amenities.

The appraiser reported that market values have declined in the past 12 months (noting that Sales #1 and #3 sold within the prior year of the reported sales for \$197,500 and \$210,500, respectively). The appraiser also reported there were no 1-story home sales in the subject's addition through the Multiple Listing Service (MLS) in the prior 12 months; therefore, the appraiser reported having expanded his research to "other styles with similar SF [square footage]." The adjustments were discussed in the report. The analysis resulted in adjusted sales prices for the comparables ranging from \$144,750 to \$182,300 or from \$57.62 to \$79.45 per square foot of living area land included. From this process, the appraiser found "the upper mid range" to be the subject's value or an estimated value of \$170,000 or \$71.79 per square foot of living area including land "due to current and past economic conditions."

In his final reconciliation, the appraiser placed most emphasis on the sales comparison approach as the most reliable method to value single family homes.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$56,666 which would reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$76,136 was disclosed. The final assessment of the subject property reflects a market value of \$228,980 or \$96.70 per square foot of living area including land using the 2008 three-year median level of assessments for Macon County of 33.25%.

In support of the subject's estimated market value based on its assessment, the board of review submitted a grid analysis of four suggested comparable sales. The proximity of the comparables was not disclosed in the board of review's evidence. A parcel map depicted the locations of the comparables, but not the location of the subject.¹ The properties were described as one-story frame or frame and brick dwellings ranging in size from 1,346 to 1,925 square feet of living area. The dwellings were built between 1990 and 2001. None of the comparables have a basement. Each comparable has central air conditioning and a garage ranging in size from 408 to 630 square feet of building area. Three comparables have a fireplace. These properties sold between July 2007 and December 2008 for prices ranging from \$137,900 to \$188,000 or from \$96.55 to \$102.45 per square foot of living area including land.

As to the appellant's appraisal, the board of review noted each sale comparable considered by the appraiser was a 2-story dwelling which the board of review felt "did not fairly indicate the value of the property."

Based on the foregoing 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 that a reduction in the subject's assessment is not warranted.

The appellant argued that the subject's assessment was not reflective of 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. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 728 N.E.2d 1256 (2nd Dist. 2000); National City Bank of Michigan/Illinois v.

¹ Utilizing the map presented in the appraisal in conjunction with the parcel map would appear to depict board of review comparables #1, #2 and #4 being in relatively close proximity to the subject.

Illinois Property Tax Appeal Board, 331 Ill. App. 3d 1038 (3rd Dist. 2002). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. *Official Rules of the Property Tax Appeal Board*, 86 Ill. Admin. Code Sec. 1910.65(c). The Board finds this burden of proof has not been met and a reduction in the subject's assessment is not warranted.

The appellant submitted an appraisal of the subject property with a final value conclusion of \$170,000. The sales used to arrive at the value conclusion occurred within 9 months of the assessment date at issue of January 1, 2008. However, each comparable dwelling analyzed by the appraiser was a 2-story home as compared to the subject's 1-story design. The appraiser, beyond noting he could not find 1-story sales in the "subject's addition," did not address the design difference, if any, as it related to market research. The appraiser's inability to locate sales of 1-story homes is also called into question by the presentation of the board of review, which submitted three sales of smaller 1-story dwellings without basements. These smaller inferior dwellings sold for prices ranging from \$137,900 to \$188,000, which occurred from 7 months before to 12 months after the assessment date at issue of January 1, 2008.

Given the appraiser's failure to address the design difference either with an adjustment or an explanation that an adjustment was not necessary based on market research, the Board finds that the credibility and reliability of the appraisal conclusion has been brought into serious question. Therefore, the Board finds the valuation conclusion cannot be relied upon and thus, the Board will examine only the raw sales data of the appraisal along with the sales data presented by the board of review. Furthermore, the Board finds the sales presented by the board of review were dissimilar to the subject in both foundation and dwelling size which also detracts from their comparability to the subject dwelling.

Of the seven sales presented by both parties, the Property Tax Appeal Board has given most weight to the appraiser's three sales and board of review sale #2 based on dwelling size, age, and/or foundation. These four sales were most similar to the subject and sold for prices ranging from \$148,000 to \$197,000 or from \$58.92 to \$97.66 per square foot of living area including land. The subject has an estimated market value of \$228,980 or \$96.70 per square foot of living area including land which is within the range of these most similar comparables on a per-square-foot basis. Moreover, the Board finds the most similar sales on this record appear to support and justify the subject's estimated market value given that the subject is superior to the highest per-square-foot sales price (board of review comparable #2) which lacks a basement that is enjoyed by the subject.

Based upon the analysis of the most similar comparable sales on this record, the Property Tax Appeal Board finds that the

appellant has not established overvaluation of the subject property by a preponderance of the evidence and a reduction in the subject's assessment is not 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

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: January 20, 2012

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.