



FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Rickard Wombles  
DOCKET NO.: 08-06696.001-R-1  
PARCEL NO.: 65-037-04

The parties of record before the Property Tax Appeal Board are Rickard Wombles, the appellant; and the Pike 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 **Pike** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$353
Homesite:	\$1,610
Residence:	\$29,409
Outbuildings:	\$1,660
TOTAL:	\$33,032

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 82.19-acre parcel improved with a 133 year-old, two-story frame dwelling that contains 3,784 square feet of living area with two fireplaces and a partial unfinished basement. The subject parcel also has a second dwelling that contains 1,376 square feet of living area, two machine sheds, a pole building and a grain bin. The subject is located in near Rockport, Atlas Township, Pike County.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of part of the subject property. The appraiser was present at the hearing to provide testimony and be cross-examined. Appraiser Michael McCartney, of Scranton Appraisal, testified the appellant requested him to appraise only the subject's homesite and primary dwelling, but not the farmland, second dwelling, or other buildings. McCartney utilized only the sales comparison approach in valuing the subject homesite and primary dwelling at \$62,000

as of the report's effective date of January 1, 2008. The appraiser utilized three comparable properties with rural locations similar to the subject. The comparable lots range in size from 0.80 acre to 3.59 acres and are improved with two-story or 1.5-story frame dwellings that range in approximate age from 70 to 90 years and range in size from 1,616 to 3,437 square foot of living area. Two comparables have partial unfinished basements, two have a fireplace, one has central air conditioning and all have one-car or two-car garages. Two comparables also have sheds or a shop. The comparables sold between November 2006 and May 2007 for prices ranging from \$52,500 to \$64,500 or from \$15.27 to \$37.75 per square foot of living area including land. The appraiser adjusted the comparables for differences when compared to the subject, such as condition, room count, living area, garage, porches or patios and storage sheds. After adjustments, the comparables had adjusted sales prices ranging from \$58,735 to \$65,120. Based on this evidence the appellant requested the subject's homesite and primary dwelling assessments be reduced to a total \$22,500, reflecting a market value of approximately \$67,500.

McCartney testified the subject has no direct heat to its upper living area which contains four bedrooms. Floor vents permit some heat generated on the main floor to rise to the upper level.

Also present to testify at the hearing was Lisa Scranton, owner of Scranton Appraisal. Scranton testified the subject's frame is composed of rough-sawn timber, the floors were "squishy" when walked on and slope in most rooms, much of the wiring dates to the 1930's, the plumbing is marginal, there is termite damage and the roof is in poor condition. The appraisal includes a floor plan with measurements that indicated the subject contain 3,784 square feet of living area. Scranton further testified extensively regarding the board of review's comparables, as she has inspected and appraised them on previous occasions. She described three of these properties as being superior to the subject in condition, while the fourth is in fair condition. The first three comparables had received various updates, including furnace, plumbing items, roof replacement, new septic system, siding, windows, etc.

The appellant Rickard Wombles testified regarding the differing opinions by the parties of the subject's living area. The appellant asserted a second level over the original carriage house of approximately 500 square feet was used in the past as a smoke house, has no heat and is not finished as living area. Wombles further asserted he had invited members of the board of review to visit and inspect the subject property's condition, but no one had responded.

During cross examination by the board of review's representative, McCartney acknowledged he had not valued the other buildings on the subject parcel or the acreage in addition to the one-acre homesite. When questioned about whether he had verified the information on his comparables, McCartney responded he had made

visual inspections of the comparables and checked courthouse records regarding them.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$41,175 was disclosed. The subject has an estimated market value of approximately \$123,537, as reflected by its assessment and the Pike County 2008 three-year median level of assessments of 33.33%. The board of review submitted a breakdown of the subject's assessment as follows: farmland - \$353, homesite - \$1,610, main residence - \$27,200, second residence - \$10,352 and farm buildings - \$1,660.

In support of the subject's assessment, the board of review submitted property record cards and a grid analysis of for the subject and four comparables. The comparables were described as parcels ranging in size from 0.52 acre to 12.15 acres (of which 1.65 acre is the homesite) that are improved with 1.5-story or 2.0-story frame dwellings that range in age from 48 to 108 years and range in size from 1,243 to 1,786 square feet of living area. Three comparables have central air conditioning, three have garages that contain from 528 to 2,300 square foot of building area, one has a partial unfinished basement and one has a fireplace. Three of the comparables also have various sheds, lean-to's, or pole buildings. The comparables sold between February 2007 and January 2008 for prices ranging from \$61,000 to \$157,000 or from \$34.98 to \$87.90 per square foot of living area including land. Regarding the disputed living area of the subject's primary dwelling, the subject's property record card indicated the home contains 4,385 square feet. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, the board of review called Pike County Supervisor of assessments Cindy Shaw as a witness. Shaw acknowledged the board of review's comparables were much smaller than the subject's primary dwelling and that the board's comparables #1 and #2 were superior in condition to the subject. The witness did not comment on the board's comparables #3 and #4. Shaw agreed that the board of review's comparable #4 and the appellant's appraisal comparable #1 were the same property. She acknowledged the subject's smoke house or ice house area could account for the differing living area opinions of the parties and that removal of this disputed area as living area would then indicate the subject's living area is similar to the appellant's estimate. Shaw could not recall whether the board of review had received a request from the appellant to visit, inspect and/or re-measure the subject property.

After hearing the testimony 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 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 (3<sup>rd</sup> 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's homesite and primary dwelling only, while the board of review submitted four comparable sales. Appraiser Michael McCartney and his associate Lisa Scranton were both present to provide testimony and be cross-examined. The Board finds McCartney was asked by the appellant to not value the subject's farmland, second dwelling or farm buildings. Therefore, the Property Tax Appeal Board finds it appropriate to address only the assessments of the subject's homesite and primary dwelling and other portions of the subject's assessment will not be disturbed.

The Board initially finds the parties disputed the primary dwelling's living area. The principal issue is the former smoke/ice house area over the original carriage house. The appraiser measured the subject dwelling but did not include this area as living space, as it is not heated or finished as living area. Testimony by Shaw confirmed the disputed area could account for the difference between the appellant's estimate of 3,784 square feet and the board of review's contention that the subject has 4,385 square feet. The record disclosed that no present member of the board of review has visited the subject property to inspect its condition or to re-measure the home. Therefore, the Property Tax Appeal Board finds the best evidence was presented by the appellant's appraiser that subject primary dwelling contains 3,784 square feet of living area.

The Board next finds credible testimony by appellant Rickard Wombles, McCartney and Scranton regarding the subject's poor condition and deferred maintenance and lack of updating adequately supports the market value estimate of \$62,000 as found in the appellant's appraisal, especially as indicated by appraisal comparable #3 with its 3,437 square feet of living area. The Board finds the board of review's comparables were considerably smaller than the subject and most were much newer as well. Testimony by Scranton, and acknowledged by Shaw, indicates three of the board of review's comparables had superior features when compared to the subject as well. For these reasons, the Board gave less weight to the board of review's comparables. Based on this analysis, the Property Tax Appeal Board finds the subject's one-acre homesite and primary dwelling had a market value as of the assessment date under appeal of \$62,000. Since market value has been established, the 2008 Pike County three-year median level of assessments of 33.33% shall apply. Assessments of the subject property's farmland, second dwelling

and farm buildings shall remain as determined by the board of review.

In conclusion, the Board finds the appellant has met his burden of proving overvaluation, albeit only of the subject's homesite and primary dwelling, by a preponderance of the evidence and the portion of the subject's assessment for these two components is incorrect and a reduction is 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.

*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: April 22, 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.