



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

APPELLANT: James & Holly McNellis
DOCKET NO.: 09-00013.001-R-1
PARCEL NO.: 15-35-300-004-0040

The parties of record before the Property Tax Appeal Board are James & Holly McNellis, the appellants, and the Vermilion 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 Vermilion County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$4,359
IMPR.: \$45,231
TOTAL: \$49,590

Subject only to the State multiplier as applicable.

ANALYSIS

The subject 2.5-acre parcel is improved with a 20-year old, one and one-half-story dwelling of frame exterior construction. The home contains 1,935 square feet of living area with a full basement that is 25% finished, central air conditioning and an attached two-car garage of 557 square feet of building area. The property also has an additional two-car garage of 543 square feet that was constructed in 1996. The property is located in Fithian, Oakwood Township, Vermilion County.

The appellants' appeal is based on overvaluation of the subject property. In support of this market value argument, the appellants submitted information on six sales comparables located from 13 to 19 miles from the subject property in the communities of Danville, Bismarck and Oakwood. The comparable parcels range in description from "large lot irregular" to lots that range in size from 7,293 to 78,408 square feet of land area; none of the comparables is 2.5-acres or 108,778 square feet of land area like the subject. The comparable parcels are improved with two, one and one-half-story and four, two-story dwellings of frame, brick, stucco or frame and stone exterior construction. The homes range in age from 25 to 98 years old and range in size from 1,700 to

2,462 square feet of living area. Two of the comparables have crawl-space foundations and four of the comparables have full basements, three of which include finished area. Each of the comparables has central air conditioning and four of the comparables have a fireplace. Each of the comparables has a garage ranging in size from two-car to four-cars. One of the comparables also has a shed and three are said to have fenced yards. One comparable also has a sunroom. The sales occurred from January to December 2008 for prices ranging from \$112,000 to \$129,900 or from \$51.48 to \$68.92 per square foot of living area, including land.

The appellants also presented "comparison worksheets which compare 'adjusted sale prices' of comparable properties which have recently been sold." The comparison was prepared by appellant James McNellis. There is no indication in the appellants' submissions that Mr. McNellis is a licensed appraiser or otherwise qualified, trained and/or educated in making adjustments to comparable properties for differences. The worksheets present the same six comparables described above with adjustments made for location, site, view, quality of construction, gross living area, basement finish/lack of a basement and other amenities. The total adjustments ranged from -\$22,310 to +\$19,550 resulting in adjusted sales prices from \$104,440 to \$135,050. The appellants reported that the average adjusted sale price of the six comparables was \$125,676.66.

The appellants also submitted the final decision issued by the Vermilion County Board of Review establishing a total assessment for the subject of \$61,000, which reflects a market value of approximately \$188,214 or \$97.27 per square foot of living area including land using the 2009 three-year median level of assessments in Vermilion County of 32.41%.

As a final point on the estimated market value of the subject property, the appellants report that the subject was purchased in September 1992 for its "fair market value," but in 1994 an equalization factor of 1.3045 was applied to all non-farm properties in Oakwood Township. In light of that recent purchase price, the appellants contend that this 1994 increase was unjustly applied to the subject property. "I probably should have filed a complaint at the time, but regretfully I did not."

Based on this evidence, the appellants requested a reduction in the subject's assessment to \$41,892 which would reflect a market value of approximately \$125,676 or \$64.95 per square foot of living area including land.

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.

As to the complaint regarding the 1994 equalization factor, the Property Tax Appeal Board does not have jurisdiction to remove the 1994 equalization factor in this 2009 assessment appeal. As such, the contention will not be further addressed.

For purposes of this appeal, 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 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 Official Rules of the Property Tax Appeal Board. 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 the only evidence of market value in the record. The appellants submitted six suggested comparable sales which have varying similarities and dissimilarities to the subject property, but most notably none of the comparables has 2.5-acres of land area like the subject. In addition, all of the comparable dwellings are older than the subject dwelling to varying degrees. Appellants' comparable #5 has 1.8-acres of land area, is 32-years-old, is slightly larger than the subject dwelling and has only one garage of 700 square feet of building area making this the most comparable property to the subject of the six properties. Comparable #5 sold in January 2008 for \$129,900 which suggests that the appellants' request for a reduction to a market value of \$125,676 is not justified by the most similar comparable sales evidence in the record. The subject is slightly newer and enjoys a larger land area and more garage area than comparable #5 which suggests that the subject has a market value greater than comparable #5 which is also a one-year-old sale as of the assessment date of January 1, 2009.

Furthermore, the Property Tax Appeal Board takes judicial notice that in a 2010 assessment appeal on the subject property, the appellants and the board of review have arrived at a stipulated assessment of \$51,666 which reflects a market value for 2010 of approximately \$153,859. (See Docket No. 10-00060.001-R-1 and 86 Ill.Admin.Code §1910.90(i)).

The Board has examined the information submitted by the appellants, taken judicial notice of the 2010 assessment agreement of the parties and finds that a reduction in the subject's assessment is 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.

Chairman

[Handwritten Signature]

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Member

Member

[Handwritten Signature]

[Handwritten Signature]

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: August 28, 2012

[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.