



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

APPELLANT: Christopher Pilger  
DOCKET NO.: 09-00095.001-R-1  
PARCEL NO.: 04-12-22-428-006

The parties of record before the Property Tax Appeal Board are Christopher Pilger, the appellant, and the Macon 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 Macon County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$21,468  
**IMPR.:** \$25,762  
**TOTAL:** \$47,230

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story single family dwelling of frame and masonry exterior construction that contains approximately 1,704 square feet of living area. The dwelling was constructed in 1953. Features of the home included a full basement that is partially finished, central air conditioning, an enclosed frame porch (sunroom), a concrete patio and a one-car attached garage with 220 square feet. The subject has a 10,609 square foot site and is located in Decatur, Macon County.

The appellant and his wife, Stephanie Pilger, appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal prepared by David Johnson, a State of Illinois Certified Residential Real Estate Appraiser. Johnson was not present at the hearing. In describing the subject dwelling the appraiser indicated the home had 1,400 square feet of living area; however, the appraiser provided no schematic diagram disclosing the dimensions of the home used to calculate the subject's size. Using the cost approach to value and the sales comparison approach to value, the appraiser estimated the subject property had a market value of \$111,500 as of March 30, 2009. Under the cost approach the appraiser estimated the subject property had a market value of \$116,165.

Under the sales comparison approach the appraiser used three comparable sales improved with one-story dwellings that ranged in size from 1,008 to 1,472 square feet of living area. The dwellings were built from 1924 to 1959. Two comparables had basements, each comparable had central air conditioning and the comparables had 1, 2 or 3-car garages. The sales occurred from April 2008 to August 2008 for prices ranging from \$106,000 to \$136,500 or from \$72.01 to \$135.42 per square foot of living area, including land. After making adjustments for differences from the subject the appraiser estimated the comparables had adjusted prices ranging from \$108,900 to \$114,100. Comparable #2 was noted to have lake frontage and a \$30,000 downward adjustment was made to account for the superior location. Based on these sales the appraiser estimated the subject property had an estimated value under the sales comparison approach of \$111,500.

The appraiser indicated within the report that the appellant purchased the subject property in September 2003 and was informed and believed the property had lake frontage with a dock. However, in 2008 the appellant was informed by the Park District that the subject property was encroaching on Park District property and was given a choice of buying property to the lake or cease using the land. If the land was not purchased the Park District was going to build a fence at the property line. The appraisal indicated that the rear property line in the Park District survey cuts off most of the patio and all other improvements made by the owners such as stairs to the lake, observation deck and small fish pond and waterfall.

At the hearing both the appellant and his wife testified neither assisted the appraiser in developing the report. The purpose of the appraisal was because of the existence of an issue with the Park District with respect to the land behind the house. This appraisal estimated the market value of the subject property without the land going to the lake.

Mrs. Pilger testified when they purchased the subject property they were under the impression the subject was lake front property. However, approximately three years ago the Park District informed them that the subject property is not lake front property. She testified that the property line would cut-off the house from the lake and would separate some of the improvements such as a deck that go down to the lake.

The appellant testified that drawings show where the property line fence would be located behind the house which almost touches the sunroom and cuts off steps that go down to the lake.

The appellant indicated on the appeal form that the subject property was purchased in September in 2003 for a price of

\$142,000.<sup>1</sup> He asserted the difference in the purchase price and the appraised value is attributed to the land issue. At the hearing appellant presented Appellant's Exhibit A which depicted the subject parcel and the property line behind the home. The appellant testified that they currently have access to the lake. However, the Park District stated that if he did not purchase the land behind the home it was going to put a fence on the property line behind the dwelling, which would prevent direct access to the lake.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$50,706 was disclosed. The subject's assessment reflects a market value of \$151,406 using the 2009 three year average median level of Macon County of 33.49%. The board of review provided a copy of the subject's property record card, which included a description and a diagram of the dwelling. The property record card indicated the subject dwelling had 1,704 square feet of living area.

In support of its contention of the correct assessment the board of review provided information on three comparable sales. Board of review comparable sale #2 was the same property as comparable #2 contained in the appraisal. The comparables were improved with one-story dwellings that ranged in size from 1,008 to 1,664 square feet of living area. The comparable dwellings were constructed in 1952 and 1968. Two comparables had basements that were finished with recreation rooms. Each comparable had central air conditioning, one comparable had a fireplace and each comparable had a garage. The comparables sold from May 2008 to July 2009 for prices ranging from \$129,500 to \$137,500 or from \$83.17 to \$135.42 per square foot of living area.

The board of review was of the opinion its comparable #1 was most similar to the subject property. Based on this evidence the board of review requested the subject's assessment be reduced to \$47,910 to reflect a market value of \$143,730.

With respect to the appraisal, the board of review questioned the \$30,000 adjustment made to comparable sale #2 to account for lake access.

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

The appellant contends overvaluation as the basis of the appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence.

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<sup>1</sup> The copy of the subject's property record card submitted by the board of review indicated the subject property was purchased in September 2003 for a price of \$145,000.

National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the evidence in the record supports a reduction in the subject's assessment.

The first issue the Board will address is the size of the subject dwelling. The appellant's appraiser asserted within the report the subject property had 1,400 square feet of living area. The report contained no diagram providing the dimensions or the calculation the appraiser used to estimate the subject's size. Additionally, the appraiser was not present at the hearing to provide testimony with respect to the size of the dwelling. The board of review provided a copy of the subject's property record card, which included a diagram of the dwelling. The Board finds the evidence provided by the board of review is the best evidence of size of the subject at 1,704 square feet of living area.

The appellant provided an appraisal estimating the subject had a market value of \$111,500 as of March 20, 2009. However, the appraiser was not present at the hearing to provide testimony and be cross-examined about the report and his opinion of value. Therefore, the Board gives less weight to the conclusion of value but will examine the sales used by the appraiser.

The record contains five sales submitted by the appellant and board of review. One common comparable sale was submitted by both the appellant and the board of review, which was located along the lake and had lake access. This common comparable sold in August 2008 for a price of \$136,500 or \$135.42 per square foot of living area, including land. This was the high price per square foot of any of the comparables in the record. The Property Tax Appeal Board finds this comparable to be superior to the subject in that it has a small portion of land that provides lake access.

The four remaining comparables were improved with homes that had varying degrees of similarity to the subject property. These properties were improved with one-story dwellings that ranged in size from 1,117 to 1,664 square feet of living area and were built from 1924 to 1968. These properties sold from April 2008 to July 2009 for prices ranging from \$106,000 to \$137,500 or from \$72.01 to \$98.48 per square foot of living area, including land. The Board finds the best comparable sale to be board of review comparable #1, which is located along the lake and approximately one block from the subject. This property also has Park District land between it and the lake. Board of review comparable #1 sold in May 2008 for a price of \$129,500 or \$83.17 per square foot of living area. The subject's assessment reflects a market value of \$151,406 or \$88.85 per square foot of living area, including land, using the 2009 three year average median level of Macon County of 33.49%. The subject's assessment reflects a market value above the best comparable sale in the record on a square foot basis. After considering the evidence and testimony the

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Board finds the sales in the record support a reduction in the subject's assessment.

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

*J. R.*

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 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.