



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

APPELLANT: Delmar & Angela Bardell
DOCKET NO.: 09-00370.001-R-1
PARCEL NO.: 04-24-478-014

The parties of record before the Property Tax Appeal Board are Delmar & Angela Bardell, the appellants; and the Winnebago 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 Winnebago County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$31,894
IMPR: \$83,734
TOTAL: \$115,628

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of approximately 2.46 acres improved with a single family brick and frame one-story residence constructed in 2003. The subject contains 2,122 square feet of living area. Features of the home include an open frame porch, central air conditioning, a fireplace, a four-car attached garage and a full, partially finished basement. The subject is located in Roscoe Township, Winnebago County, Illinois.

Appellant Delmar Bardell appeared before the Property Tax Appeal Board on behalf of the appellants claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted an appraisal of the subject property with an effective date of January 1, 2009. The appraiser used the cost and sales comparison approaches in estimating a value for the subject of \$298,000.

In the cost approach, the appraiser determined a land value of \$75,000 based on comparable sales or the extraction method. The appraiser consulted the Marshall & Swift Residential Cost Manual in estimating a reproduction cost new of the improvements of

\$263,810. Depreciation of \$50,230 was subtracted from this figure, leaving a depreciated value of the improvements of \$213,580, to which site improvements of \$10,000 were added. Incorporating the land value resulted in an indicated value by the cost approach of \$298,580.

In the sales comparison approach, the appraiser examined three comparable properties. The comparables consist of one-story or two-story style brick and frame dwellings that range in age from two to nine years old and range in size from 2,276 to 2,587 square feet of living area. Features of the comparables include central air-conditioning, one or two fireplaces, three-car garages and full finished basements. The comparables are located on parcels ranging in size from .67 to 2 acres and are located from .16 to 1.70 miles from the subject. The comparables sold from January to May 2008 for prices ranging from \$285,000 to \$350,000 or from \$125.22 to \$135.29 per square foot of living area, including land. The appraiser adjusted the comparables for differences when compared to the subject for such items as site, design, size, garage area and number of fireplaces. After making these adjustments, the comparables had adjusted sales prices ranging from \$288,875 to \$309,880. The appraiser concluded a value for the subject by the sales comparison approach of \$298,000.

In his final reconciliation, the appraiser placed most weight on the sales comparison approach. Based on this evidence, the appellant requested a reduction in the subject's assessment.

During cross examination the board of review objected to the estimated final opinion of value because the appraiser was not present at the hearing to provide direct testimony or subject to cross-examination regarding the methodology used or the estimation of value contained within the appraisal report.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$115,628 was disclosed. The subject has an estimated market value of \$346,711 or \$163.39 per square foot of living area, including land, as reflected by its assessment and Winnebago County's 2009 three-year average median level of assessments of 33.35%.

In support of the subject's estimated market value, the board of review submitted a letter, a Multiple Listing Report and seven comparable sales. The seven sales consist of brick and frame or frame dwellings that were built between 1998 and 2008 and range in size from 2,076 to 2,587 square feet of living area. Features of these comparables include central air-conditioning, one or two fireplaces, garages ranging from 688 to 1,463 square feet of building area and full basements with six basements having finished basement area. The comparables sold between July 2007 and August 2008 for prices ranging from \$343,448 to \$440,000 or from \$133.75 to \$188.44 per square foot of living area, including land.

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 not warranted.

When market value is the basis of the appeal, the value 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 appellants have not met this burden.

The Board finds the appellants submitted an appraisal of the subject property in which the subject's market value was estimated to be \$298,000 as of January 1, 2009. The appraiser was not present at the hearing to provide direct testimony or subject to cross-examination regarding his methodology or final value conclusions, therefore, the Board will only consider the raw sales data contained within the appraisal report. The Board gave no weight to the assessment comparables submitted by the board of review because they do not sufficiently address the appellant's market value argument. The board of review also submitted seven comparable sales that sold for prices ranging from \$343,448 to \$440,000 or from \$133.75 to \$188.44 per square foot of living area, including land.

The appellants' raw sales data depicts three comparable sales that sold for prices ranging from \$285,000 to \$350,000 or from \$125.22 to \$135.29 per square foot of living area, including land. Appellants' comparable #3 was also used by the board of review as comparable #4. The Board gave less weight to the board of review's sales comparables #1, #2, #3, #6 and #7 based on their dissimilar location when compared to the subject and/or the date of sale is too remote to challenge the appellant's market value claim. The Board also gave less weight to the appellants' comparable #2 because of its dissimilar design when compared to the subject. The Board finds the remaining comparables to be the best evidence of the subject's estimated market value. These comparables sold for prices of ranging from \$285,000 to \$440,000 or from \$125.22 to \$188.44 per square foot of living area, including land. The subject has an estimated market value of \$346,711 or \$163.39 per square foot of living area, including land. The subject's estimated market value is within the established range of the most similar comparables contained in this record.

In conclusion, the Board finds the appellants have not demonstrated the subject property was overvalued by a preponderance of the evidence. Therefore, the Board finds the subject property's assessment as established by the board of review is correct and a reduction 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.

Ronald R. Cuit

Chairman

K. L. Ferr

Member

Member

Mario Morris

Member

[Signature]

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 19, 2013

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.