FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Bob Brown
DOCKET NO.: 09-00384.001-R-1
PARCEL NO.: 15-27-100-006

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

F/Land:	$233
Homesite:	$4,930
Residence:	$75,390
Outbuildings:	$850
TOTAL:	$81,403

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 2,084 square feet of living area. The dwelling was built in 2003 and features a full unfinished basement. Other features include central air conditioning and a three-car attached garage. The home is situated on 20 acres of land, of which 1.02 acres is attributed to home site. The property is located in Trivoli Township, Peoria County, Illinois.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. The appellant did not contest the subject's land assessment. In support of this argument, the appellant submitted an appraisal of the subject property prepared by a state licensed appraiser, who was not present at the hearing. The appraisal report conveys an estimated market value for the subject property of $180,000 as of January 20, 2010 utilizing the cost and sales comparison approaches to value.

Under the cost approach, the appraiser utilized costs per square foot derived from consulting with local builders, various other sources and the Marshall Valuation Service to estimate a reproduction cost new of the subject property of $203,584. The appraiser deducted $44,544 for depreciation to arrive at a depreciated cost of $159,040. To this the appraiser added $20,000 for site value and $3,800 for site improvements to arrive at an estimate of value under the cost approach of $182,840.

Under the sales comparison approach to value, the appraiser utilized three comparable sales located from 0.09 of a mile to 11.02 miles from the subject property. The comparables have lot sizes ranging from 2.3 to 19.9 acres. The comparables were described as ranch style dwellings of frame, brick or frame and brick exterior construction containing from 1,683 to 2,094 square feet of living area. The dwellings were built from 1972 to 1978. Two comparables have full finished basements and one comparable has a partial unfinished basement. Other features include central air conditioning, a fireplace and two-car garages. The comparables sold in February or March 2009 for prices ranging from $170,000 to $177,900 or from $83.57 to $105.70 per square foot of living area, including land.

The appraiser adjusted the comparables for differences when compared to the subject in site, quality of construction, actual age, room count, gross living area, basement & finished, rooms below grade, fireplaces and other. The adjusted sale prices ranged from $167,570 to $187,410. Based on these sales, the appraiser estimated the subject had an estimated value under the sales comparison approach of $180,000.

Under reconciliation, the appraiser placed more weight on the sales comparison approach and opined an indicated value of the subject property of $180,000 as of January 20, 2010.

Based on this evidence, the appellant requested the subject's total assessment be reduced to $60,000 to reflect the appraised value.

During the hearing the board of review objected to the use of the appellant's appraisal because the appraiser was not present to answer questions as to the choice of comparables and methodology used to adjust the comparables. The board of review also argued that the effective date of the appraisal was January 20, 2010, which is not appropriate in establishing a value for the subject as of the subject's assessment date of January 1, 2009.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $80,320 for the homesite and dwelling was disclosed. The subject's assessment reflects an estimated market value of $244,208 or $117.18 per

square foot of living area, including land using Peoria County's 2009 three-year median level of assessments of 32.89%.[1]

In support of the subject's assessment, the board of review submitted an analysis with property record cards of three comparable sales. The comparables are located in Hanna City. The comparables have lot sizes ranging from 0.27 of an acre to 2.3 acres of land area. The comparables are described as ranch style frame dwellings containing from 1,792 to 2,036 square feet of building area. The dwellings were built from 1976 to 2004 and have full basements, two of which have finished area. Two comparables have central air conditioning. Other features include one or two fireplaces and three-car garages, one of which is detached. The comparables sold from June 2008 to May 2009 for prices ranging from $197,000 to $282,500 or from $108.06 to $138.75 per square foot of living area including land

Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant argued that the board of review's comparables #1 and #2 are located within a highly sought after rural subdivision which enjoys city amenities, curbs and gutters. The appellant also argued that the board of review's comparable #3 is much older than the subject and should not be given any weight.

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 Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellant argued the subject property was overvalued. 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, Ill.App.3d 1038 (3rd Dist.2002). The Board finds the appellant has not met this burden of proof.

The appellant submitted an appraisal report estimating the subject property had a fair market value of $180,000 as of January 20, 2010. The board of review offered three comparable properties for consideration.

The board of review's representative, Diane Wetchler, objected to the use of the appellant's appraisal because the appraiser was not present to be cross-examined as to the choice of comparables and methodology used to adjust the comparables. The Property Tax Appeal Board hereby sustains the objection by the board of review. The Board finds the appraisal report is tantamount to hearsay. Illinois courts have held that where hearsay evidence

[1] The subject also had a farmland assessment of $233 and a farm building assessment of $850

appears in the record, a factual determination based on such evidence and unsupported by other sufficient evidence in the record must be reversed. In Novicki v. Department of Finance, 373 Ill. 342, 26 N.E.2d 130 (1940), the Supreme Court of Illinois stated, "[t]he rule against hearsay evidence, that a witness may testify only as to facts within his personal knowledge and not as to what someone else told him, is founded on the necessity of an opportunity for cross-examination, and is basic and not a technical rule of evidence." Novicki, 373 Ill. at 344. In Oak Lawn Trust & Savings Bank v. City of Palos Heights, 115 Ill.App.3d 887, 450 N.E.2d 788, 71 Ill.Dec. 100 (1st Dist. 1983) the appellate court held that the admission of an appraisal into evidence prepared by an appraiser not present at the hearing was in error. The court found the appraisal was not competent evidence stating: "it was an unsworn ex parte statement of opinion of a witness not produced for cross-examination." This opinion stands for the proposition that an unsworn appraisal is not competent evidence where the preparer is not present to provide testimony and be cross-examined. Therefore, the Board will give no weight to the conclusion of value contained in the report. The Board, however, will examine the sales within the appraisal.

The Board finds both parties submitted a total of six sales for the Board's consideration. The Board gave less weight to the appellant's comparables due to their considerably older ages when compared to the subject. Likewise, the Board gave less weight to the board of review's comparable #3 due to its considerably older age when compared to the subject. The Board finds the remaining two sales submitted by the board of review were most similar to the subject in location, size, style, exterior construction and features. These sales occurred in June 2008 and May 2009 for prices of $197,000 and $282,500 or $109.93 and $138.75 per square foot of living area including land. The subject's dwelling and homesite assessment reflects an estimated market value of $244,208 or $117.18 per square foot of living area including land. The subject's assessment is within the range of the best comparables in the record. The Board finds the subject's estimated market value as reflected by the assessment is supported and no reduction in the subject's assessment 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.

Chairman

Member

Member

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: November 30, 2012

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.