



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

APPELLANT: Tom Sandman
DOCKET NO.: 09-01083.001-R-1
PARCEL NO.: 24-26-24-113-007

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

LAND: \$1,890
IMPR.: \$20,771
TOTAL: \$22,661

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 1,200 square feet of living area. The dwelling was built in 2002 and features a crawl-space foundation¹ and central air conditioning. The property also includes a storage shed and is situated on 0.2 acres or 8,712 square feet of land area located in Astoria Township, Fulton 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, Gary Hamm, who was present at the hearing. The appraisal report conveys an estimated market value for the subject property of \$50,000 as of October 20, 2009 utilizing the cost and sales comparison approaches to value.

¹ Both the appellant and the board of review reported the subject as having a full unfinished basement in their sales grids.

Under the cost approach, the appraiser utilized the Marshall Swift Cost Manual to estimate a replacement cost new of the subject property of \$97,176. The appraiser deducted \$8,095 for physical depreciation and \$48,588 for external depreciation to arrive at a depreciated cost of \$40,493. To this the appraiser added \$4,000 for site value and \$5,000 for site improvements to arrive at an estimate of value under the cost approach of \$49,493.

Under the sales comparison approach to value, the appraiser utilized six comparable sales located from 0.12 of a mile to 6.01 miles from the subject property. The comparables have lot sizes ranging from 0.2 to 0.4 acres. The comparables were described as one-story, one and one-half story or two-story dwellings of "Similar" exterior construction containing from 816 to 2,287 square feet of living area. The dwellings were built from 1914 to 1988. Two comparables have full unfinished basements and four comparables have partial unfinished basements. Four comparables feature central air conditioning and each has a one or a two-car garage. Comparable #3 has an additional carport and #5 has a storage shed. The comparables sold from October 2007 to October 2009 for prices ranging from \$32,000 to \$55,000 or from \$24.05 to \$61.27 per square foot of living area, including land.

The appraiser adjusted the comparables for differences when compared to the subject in room count, heating/cooling, garage/carports and storage shed. The adjusted sale prices ranged from \$30,500 to \$53,000. Based on these sales, the appraiser opined that the subject had an estimated value under the sales comparison approach of \$50,000.

Under reconciliation, the appraiser placed more weight on the sales comparison approach and opined an indicated value of the subject property of \$50,000 as of October 20, 2009.

The appellant's witness, Gary Hamm, testified that he chose three comparables that had sale dates prior to the subject's January 1, 2009 assessment date. He further stated that he has had difficulty in obtaining information from Fulton County and he doesn't rely on County information.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$16,670 to reflect the appraised value.

In the course of cross-examination, the appellant's witness objected to the qualifications of the Clerk for the Fulton County Board of Review, Richard Regnier. The Property Tax Appeal Board overrules the objection by the appellant's witness. The Board finds as Supervisor of Assessments for Fulton County and Clerk for the Fulton County Board of Review, Regnier is responsible for gathering and presenting evidence for the Fulton County Board of Review. The Board further finds the appellant's witness's objection lacks merit and is in violation of the rules of the

Property Tax Appeal Board, specifically Section 1910.70(a). (86 Ill.Admin.Code §1910.70(a)).

Upon further cross-examination, Hamm acknowledged that he made no age and size adjustments to the comparables for differences when compared to the subject based on his 20 years of experience. He further stated that in his opinion a 9 year old dwelling is comparable to a 95 year old dwelling.

The board of review submitted its "Board of Review Notes on Appeal". The subject's assessment of \$26,840 reflects an estimated market value of \$81,014 or \$67.51 per square foot of living area, including land using Fulton County's 2009 three-year median level of assessments of 33.13%.

The board of review proposed to reduce the assessment to \$24,140. The appellant was informed of this proposal and rejected it.

In support of a reduction in the subject's assessment, the board of review submitted a one page brief and an analysis with property record cards of four comparable sales. The proximity of the comparables to the subject was not disclosed. The comparables have lot sizes ranging from 0.17 to 0.46 of an acre or from 7,392 to 20,000 square feet of land area. The comparables are described as one-story style wood, vinyl or wood and brick dwellings containing from 1,200 to 1,380 square feet of building area. The dwellings were built from 1955 to 1997. Three comparables have full unfinished basements and one is on a slab foundation. Other features include central air conditioning and garages ranging in size from 336 to 960 square feet of building area. One comparable has a fireplace. The comparables sold from April to June 2009 for prices ranging from \$73,900 to \$86,000 or from \$57.02 to \$62.50 per square foot of living area including land.

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

During cross-examination, it was revealed that the subject is on a crawl-space foundation.

In rebuttal, the appellant argued that the board of review used sales from April to June 2009 which is after the subject's January 1, 2009 assessment date. In addition, the appellant argued that the board of review's comparables have paved driveways, garages and basements that the subject lacks.

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 a 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, 331 Ill.App.3d 1038 (3rd Dist.2002). The Board finds the appellant has met this burden of proof.

The appellant submitted an appraisal report estimating the subject property had a fair market value of \$50,000 as of October 20, 2009. The board of review offered four comparable properties for consideration. The Board finds the appraiser used properties with dissimilar basements, story height, sizes and ages without adjustments to their sale prices. Furthermore, the appraiser's testimony as to a 9 year old dwelling being comparable to a 95 year old dwelling without adjustments lacked credibility. For these reasons, the Board gave less weight to the value conclusion derived from the appellant's appraisal. The Board will therefore examine the raw sales data within the record.

The Board finds both parties submitted a total of ten sales for the Board's consideration. The Board gave less weight to the appellant's comparables. Comparables #2 through #6 are significantly older when compared to the subject. Additionally, comparable #2 is a dissimilar one and one-half story style and #4 is a dissimilar two-story style when compared to the subject. Comparable #1 is over 1,000 square feet larger than the subject and is a dissimilar one and one-half story style dwelling. The Board gave less weight to the board of review's comparables #3 and #4 due to their significantly older ages 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 age, size, style, exterior construction and features. These sales occurred in May and June 2009 for prices of \$75,000 and \$73,900 or \$62.50 and \$57.02 per square foot of living area including land, respectively. The subject's assessment reflects an estimated market value of \$81,014 or \$67.51 per square foot of living area including land. The subject's assessment is above the range of the best comparables in the record. The Board finds the subject's estimated market value as reflected by the assessment is excessive and a 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.

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: November 30, 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.