



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

APPELLANT: Dorothy Mitchell
DOCKET NO.: 09-02869.001-R-1
PARCEL NO.: 14-00-07-939-B01

The parties of record before the Property Tax Appeal Board are Dorothy Mitchell, the appellant; and the Union 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 Union County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 7,130
IMPR.: \$ 90,500
TOTAL: \$ 97,630

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story brick and frame dwelling that was constructed in 2007. The dwelling contains 3,088 square feet of living area. Features include a crawl space foundation, central air conditioning, a 528 square foot attached garage and a 360 square foot detached garage with a carport. The improvements are situated on approximately one-acre of land area. The subject property is located in Union County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject's assessment was not reflective of its fair market value based on its construction costs. In support of this claim, the appellant's appeal petition purports the cost to acquire the subject's land was \$15,500, but submitted no evidence to support this claim. The appellant also submitted a construction proposal to build the dwelling for \$251,634. The proposal states: This bid is for building a new house on your lot in Jonesboro. We will build according to the floor plan as drawn and the following specifications.¹ The house will have a

¹ The construction proposal did not contain a floor plan or any specifications.

crawlspace foundation under it. We will use standard or better materials and quality workmanship. The proposal, dated September 25, 2006, was signed by the contractor, but not the customer (appellant). The proposal did not itemize the building materials or their associated costs.

The appellant also submitted a copy of the application to build and use a structure in compliance with the City of Jonesboro, which was signed and dated in October 2006.

The appellant also submitted property record cards and a single Multiple Listing Service sheet of four properties. The appellant did not complete Section V of the appeal petition detailing the properties' physical characteristics and similarity when compared to the subject.

Based on the evidence submitted, the appellant requested a reduction in the subject's assessed valuation to \$86,460, which reflects an estimated market value of \$259,380.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$97,630 was disclosed. The subject's assessment reflects an estimated market value of \$292,919 using Union County's 2009 three-year median level of assessments of 33.33%.

In support of the subject's assessment, the board of review submitted a grid analysis of the same four properties that were submitted by the appellant. Comparable 3 is located in the subject's subdivision. Comparables 1, 2 and 4 are located from 2 to 6 miles from the subject. The comparables consist of one-story frame or brick and frame dwellings that were built from 1999 to 2003. The dwellings are situated on sites that range in size from 1 to 5.6 acres of land area. Comparables 1 and 2 do not have basements; comparable 3 has a full unfinished basement; and comparable 4 has a partial finished basement. Other features include central air conditioning and garages that range in size from 480 to 720 square feet. Comparable 2 has 2,400 square foot pole barn. The dwellings range in size from 1,788 to 2,456 square feet of living area. The comparables sold from May 2007 to April 2010 for prices ranging from \$195,000 to \$310,000 or from \$98.63 to \$142.92 per square foot of living area including land.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction of the subject matter of this appeal. The Property Tax Appeal Board further finds no reduction in the subject's assessment is warranted.

The appellant contends the market value of the subject property is not accurately reflected in its assessment. 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 finds the appellant has not met this burden of proof.

The appellant argued the subject's assessment was not reflective of its fair market value based on its purported construction costs totaling \$267,134, including land. The Property Tax Appeal Board gave little weight to the purported construction costs submitted by the appellant. The Board finds the construction cost proposal is unpersuasive. The proposal did not provide an itemized statement of the building materials and labor costs associated with the actual costs to construct the subject dwelling. Additionally, the appellant offered no evidence as to the value of the subject's land, which further detracts from the weight of the overvaluation claim.

The Property Tax Appeal Board also finds the record contains comparable sales information on four suggested comparables. The courts have stated that where there is credible evidence of comparable sales these sales are to be given significant weight as evidence of market value. In Chrysler Corporation v. Property Tax Appeal Board, 69 Ill.App.3d 207 (1979), the court held that significant relevance should not be placed on the cost approach or income approach especially when there is market data available. In Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (1989), the court held that of the three primary methods of evaluating property for the purpose of real estate taxes, the preferred method is the sales comparison approach. The Board finds this record contains credible sales, which are more reliable indicators of the subject's fair market value than the unsupported cost information submitted by the appellant.

The Board finds the comparables have varying degrees of similarity when compared to the subject, but are smaller and older than the subject. The comparables sold from May 2007 to April 2010 for prices ranging from \$195,000 to \$310,000 or from \$98.63 to \$142.92 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$292,919 or \$94.86 per square foot of living area including land. The Board finds the subject's estimated market value falls within the range established by the comparable sales and below the range on a per square foot basis, although the subject is larger in size and newer in age than the comparables. After considering adjustments to the comparables for differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, 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.

Ronald 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: September 21, 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.