



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

APPELLANT: Howard & Carolyn Robinson
DOCKET NO.: 09-03092.001-R-1
PARCEL NO.: 07-02-30-352-005

The parties of record before the Property Tax Appeal Board are Howard & Carolyn Robinson, the appellants; and the Lee 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 Lee County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$11,707
IMPR.: \$84,837
TOTAL: \$96,544

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 1.21-acre wooded site improved with a one and part two-story, frame and masonry residential dwelling that contains 2,755 square feet of living area. The subject was built in 2008 and contains an unfinished basement of 1,889 square feet. Additional features include central air-conditioning, one fireplace and a 3-car garage. The subject is located in Dixon, Dixon Township, Lee County.

Appellant, Carolyn Robinson, appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$276,500 as of October 28, 2009.¹ To estimate the market value of the subject property the appraiser developed the sales comparison approach to value. The appraiser was not present at the hearing to provide direct testimony in support of the appraisal or

¹ The appellants also submitted a letter from the Dixon Township Assessor, Doug Farley, which states "[i]t is my opinion, that the attached real estate appraisal of \$276,500 is the most accurate indication of value for the 2009 assessment year."

subject to cross-examination regarding his methodologies, adjustments and final value conclusion.

The appraisal submitted into evidence depicts the appraiser used three sales and one listing of homes that ranged in size from 2,552 to 2,946 square feet of living area. The frame and brick comparables ranged in age from two to nine years old. Three comparables were one and part two-story, with one being a two-story dwelling. Each comparable had a full unfinished basement, air-conditioning, a fireplace and a 2-car or 3-car garage. The comparables were located from 0.40 to 10.10 miles from the subject. Two of the comparables had wooded sites, similar to the subject. The three sales occurred from January 2008 to July 2009 for prices ranging from \$246,500 to \$300,000 or from \$94.66 to \$109.09 per square foot of living area, land included. The sales listing was for \$299,900 or \$101.80 per square foot of living area, including land. In the analysis, the appraiser adjusted the comparables for date of sale, listing of sale, site, quality of construction, size and garage area. The appraisal depicts adjusted sales prices ranging from \$252,100 to \$283,000 or from \$96.81 to \$109.56 per square foot of living area, including land. The sale listing had an adjusted list price of \$285,900 or \$97.05 per square foot of living area, including land. The appraiser estimated the subject had a market value of \$276,500 or \$100.36 per square foot of living area, land included, as of October 28, 2009. The appraiser gave most weight to comparables #3 and #4 because of their proximity to the subject. Based on this evidence the appellants requested the subject's assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$104,500 was disclosed. The subject's assessment reflects a market value of \$317,147 or \$115.12 per square foot of living area, land included, when applying the 2009 three-year average median level of assessments for Lee County of 32.95% as determined by the Illinois Department of Revenue. The assessor was not present at the hearing to provide direct testimony or subject to cross examination regarding the subject's assessment.

The board of review submitted a memorandum and information on four comparable sales to support its assessment of the subject property. The comparables were one and part two-story or two-story dwellings located in the same subdivision as the subject or within 5 miles of the subject. Each comparable had a full unfinished basement with one having a walk-out basement. In addition, each comparable had air-conditioning, a fireplace and a 2-car or 3-car garage. The comparables were built from 2004 to 2007 and ranged in size from 2,543 to 2,685 square feet of living area. The comparables sold from January 2008 to May 2010 for prices ranging from \$285,500 to \$369,000 or from \$109.87 to \$139.09 per square foot of living area, including land. The comparables were adjusted for date of sale, site, number of bathrooms, size and garage area. The comparables had adjusted

sale prices ranging from \$303,400 to \$327,500 or from \$113.00 to \$123.45 per square foot of living area, land included.

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 appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

Since the appraiser was not present at the hearing to support the appraisal regarding the adjustments made and his final value conclusion, the Board will consider the raw sales data within the appraisal during its analysis. In addition, since the assessor was not present at the hearing and finding that no market data was submitted to support the various adjustments made in the board of review's grid analysis, the Board will also only consider the raw sales data within the board of review's grid. The Board gave less weight to the comparables dissimilar to the subject in design, site view, basement finish and/or proximity of sale in relation to January 1, 2009, the tax lien date. The Board finds the best evidence of value in the record is the board of review's sale #2 and the sale listing provided by the appellants' appraiser. These properties were located in close proximity to the subject, in the same subdivision or only 0.44 miles from the subject. These properties are also very similar to the subject in size, design, basement area, quality of construction, age and amenities. The board of review's unadjusted sale sold for \$295,000 or \$109.86 per square foot of living area, including land, in February of 2009 and the appellants' presented a sale listing of \$299,900 or \$101.79 per square foot of living area, land included. The subject's assessment reflects a market value of \$317,147 or \$115.12 per square foot of living area, land included, which is above the market values reflected by these two most similar properties. After considering the differences and similarities of these two properties and the subject, the Board finds a reduction is warranted.

Based on this evidence the Property Tax Appeal Board finds the subject property had a market value of \$293,000 as of the assessment date at issue. Therefore, the Board finds a reduction in the subject's assessment is appropriate.

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: August 28, 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.