



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

APPELLANT: Charles Dyche
DOCKET NO.: 09-03193.001-R-1
PARCEL NO.: 16-01-36-251-007

The parties of record before the Property Tax Appeal Board are Charles Dyche, the appellant, and the Lee 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 Lee County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$13,733
IMPR.: \$102,934
TOTAL: \$116,667

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 2.06-acres of land area is improved with a 14-year old, one-story dwelling of brick exterior construction containing approximately 3,468 square feet of living area¹ with a full unfinished basement, central air conditioning, a fireplace and both a 720 square foot and a 956 square foot garage. The property is located in Dixon, Palmyra Township, Lee County.

The appellant's appeal is based on overvaluation of the subject property. In support of this market value argument, the appellant submitted an "Opinion of Value" prepared by Marlene White, GRI/CRS, Broker/Owner of White Realty, Inc. in Dixon dated September 2, 2009. White itemized six comparable properties for which the appellant included property characteristics sheets along with color photographs. Based on the data, White opined a market value of the subject from \$325,000 to \$330,000 whereas she reported the subject's current assessment reflected a market

¹ The appellant reported a dwelling size of 3,450 square feet and submitted a copy of the schematic drawing maintained by the assessing officials with minor alterations. The Board finds a dispute between the parties regarding 18 square feet is irrelevant in a final determination of the correct assessment of the subject property.

value of \$381,507 or \$110.01 per square foot of living area, including land.

The appellant submitted information on the six suggested comparable properties itemized by White. Based on the submission, there were "current" sale or listing data on five properties; for comparable #5, the only data reported was the assessment converted to an estimated market value and a sale from 1979 which is too distant in time to be indicative of the subject's market value as of January 1, 2009.² The five sales or listings were of parcels ranging in size from 1.10 to 1.88-acres of land area which were improved with three, one-story or two, two-story frame or masonry dwellings that range in age from 2 to 60 years old. The comparables range in size from 1,892 to 2,685 square feet of living area. Features include a basement, central air conditioning and at least one garage ranging in size from 346 to 588 square feet of building area with two comparable having additional garages. Four comparables have a fireplace. Two comparables also have additional pole buildings. Three comparables were "recently" listed for prices ranging from \$198,900 to \$319,000 or from \$87.27 to \$118.81 per square foot of living area, including land. Two of the comparables sold for \$296,000 and \$300,000 or for \$111.73 and \$143.55 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$108,333 which would reflect a market value of approximately \$325,000 or \$93.71 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$116,667 was disclosed. The subject's assessment reflects an estimated market value of \$354,073 or \$102.10 per square foot of living area, including land, using the 2009 three-year median level of assessments for Lee County of 32.95%.

As to the appellant's evidence, the board of review noted that White's analysis failed to consider the actual final assessed value of the subject property which reflects a market value of approximately \$350,000 rather than \$381,507 as set forth in her opinion. In addition, the board of review cited to errors in reported dwelling sizes, locational differences and/or age when compared to the subject property. In addition, the board of review concludes that the median sale or listing price of the appellant's comparables is \$104.00 per square foot of living area which does not support a reduction in the subject's assessment.

² In response to this appeal, the board of review submitted a grid analysis of the six comparables identified by White and the appellant. For purposes of the Property Tax Appeal Board's analysis, the dwelling sizes, ages and other details of these properties have been taken from the board of review's submission.

In support of the subject's assessment, the board of review presented descriptions and sales data on thirteen comparable properties where the sales bracket the assessment date and the properties were selected based primarily on dwelling size and age. The board of review's comparables #9 and #10 were presented by the appellant as comparables #3 and #1, respectively. The board of review acknowledged that the sales "represent a variety of construction types, lot sizes and amenities, but are considered to be in a similar market as the Subject." The comparables consist of a 1.5-story, seven, two-story and five, one-story³ frame, masonry, or frame and masonry dwellings that range in age from new to 24 years old. The dwellings range in size from 2,543 to 3,711 square feet of living area. Twelve comparables have a basement and one or two fireplaces. Each home has central air conditioning and at least one garage. One comparable has a 1,500 square foot pole building and one comparable has a 760 square foot pool. The board of review also reported that comparables #3 and #5 were lakefront and riverfront properties, respectively. The 13 comparables sold between June 2007 and September 2010 for prices ranging from \$285,000 to \$393,000 or from \$89.48 to \$147.23 per square foot of living area, including land.

The board of review further argued that comparables #7 and #11 were most similar to the subject being brick ranch dwellings which sold for \$125.85 and \$119.14 per square foot of living area, including land, respectively. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record 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's assessment is not warranted.

The appellant contends the assessment of the subject property is excessive and not reflective of its market value. 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). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code §1910.65(c). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The parties submitted a total of 16 comparable sales or listings for the Board's consideration. The Board has given less weight

³ The grid analysis as presented is confusing with comparables #3, #8 and #9 described as "model name" 2-story and "story description" as 1-story. Applicable photographs indicate that each of these dwellings have two-story areas, but for purposes of the Board's analysis, the story description has been utilized.

to appellant's comparables #2 and #4 through #6 due to differences in dwelling size and/or age when compared to the subject dwelling. The Board has also given less weight to board of review's comparables #3, #5, #6, #7 and #12 due to the additional amenities of these properties such as a pool or pole building, its location on a lake or river, age as new construction and/or the lack of a basement for the dwelling when compared to the subject property. Thus, the Board finds appellant's comparables #1 and #3 which are board of review's comparables #9 and #10 along with board of review comparables #1, #2, #4, #8, #11 and #12 were most similar to the subject in size, age, location, amenities and foundation. Due to their similarities to the subject, these eight comparables received the most weight in the Board's analysis. These comparables sold between June 2007 and September 2010 for prices ranging from \$285,000 to \$393,000 or from \$89.48 to \$145.39 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$354,073 or \$102.10 per square foot of living area, including land, which falls within the range established by the most similar comparables on both an overall and a per-square-foot basis. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

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: February 22, 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.