FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: KAJ Trust c/o Kenneth & Joyce Antoine
DOCKET NO.: 09-03322.001-F-1
PARCEL NO.: 05-15-28-200-002

The parties of record before the Property Tax Appeal Board are KAJ Trust c/o Kenneth & Joyce Antoine, the appellants, and the Stephenson 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 **Stephenson** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	$2,863
Homesite:	$4,800
Residence:	$44,720
Outbuildings:	$7,480
TOTAL:	$59,863

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 22-acres improved with a dwelling and four outbuildings. The parcel consists of approximately 21.3-acres assessed as farmland and a .70-acre homesite. The subject 43-year-old one-story frame dwelling contains 2,128 square feet of living area. Features include a partial basement which is partially finished and an attached three-car garage of 690 square feet of building area. The outbuildings include two 79-year-old structures, a 1983 shed and a three-sided steel pole building that was built in October 2008. The property is located in Ridott, Ridott Township, Stephenson County.

The appellants appeared before the Property Tax Appeal Board contending the assessments of the farmland, the residence and the outbuildings were each in error based on overvaluation and/or equity. At hearing, the appellants contended that it was the assessment of the farm buildings which was the primary issue in this appeal. In support of this appeal, the appellants presented various analyses that will be individually examined.

The appellants presented no evidence to support the requested change in the subject's farmland assessment. At the hearing, when questioned about the requested farmland assessment reduction, the appellants were unable to state why they believed the assessment was in error.

As to the assessment of the dwelling, the appellants presented two separate grid analyses of a total of six suggested comparables. The appellants provided sale information as to comparable #1, listings for three homes, and assessment data as to comparables #2 and #3. Since the appellants indicated in Section 2d of the Farm Appeal form that one of the bases of this appeal was "comparable sales" the Property Tax Appeal Board will examine the applicable data on the sale and three listings.

These four dwellings consist of two, one-story and two, two-story homes of frame exterior construction. The dwellings range in age from 9 to 110 years old and range in size from 1,050 to 2,040 square feet of living area. Three comparables have full unfinished basement and one has a crawl-space foundation. Two of the dwellings have central air conditioning and a fireplace. Each of the comparables has a garage. The parcels ranged in size from 4.08 to 19 acres of land with additional outbuildings. Comparable #1 sold in October 2007 for $230,000 or $186.69 per square foot of living area, including land. The three reported listings had asking prices ranging from $163,000 to $169,900 or from $83.28 to $155.24 per square foot of living area, including land. The subject dwelling' improvement assessment reflects a market value of approximately $134,160 or $63.05 per square foot of living area excluding land.

As to the outbuildings, the appellants presented evidence addressing primarily the recent construction of the pole building in October 2008 which was completed as of November 26, 2008. This 960 square foot building of steel construction features a gravel floor and no electrical service. The appellants presented a grid analysis with the notation "sheds only" on the top, however, the data does not reflect either sales or assessments of only sheds. As such, this data will not be further analyzed as it fails to adequately challenge the assessment of the subject outbuilding(s) only.

The appellants also based this appeal on recent construction regarding a newly constructed steel pole building with a gravel floor and completed Section VI of the appeal form in support of the overvaluation argument. The appellants reported the building was constructed at a cost of $15,950. In support of this contention, the appellants presented photographs of the building, an Agreement for Purchase and Construction, a document summarizing the building package price of $15,950, a limited warranty document from Walters Buildings, and a copy of a building permit. At hearing, the appellants agreed this documentation accurately reflected the costs of construction for this pole building.

On cross-examination, the appellants further described a 79-year-old small barn which has been renovated including a new roof, windows, siding and insulated along with installing a skylight and a second-floor wood deck. The ground floor is simply used for storage, but the second floor area has interior finish and is used as a woodworking shop with electrical service.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. In support of the subject's assessments, the board of review presented a memorandum along with photographs, a grid analysis of eight comparable sales along with applicable property record cards, a chart reflecting land value adjustments, and data on 14 equity comparables.

As to the appellants' sales and listing data, in its memorandum the board of review noted that two of the suggested comparables were two-story dwellings that were more than 100 years old making them dissimilar to the subject dwelling in age and design. The third listing presented by the appellants was reportedly located in Winnebago County and furthermore differed from the subject in size as it contains only 1,050 square feet of living area as compared to the subject's 2,128 square feet of living area.

As to the farmland valuation, the board of review submitted a two-page Farmland Valuation Card reflecting the subject's 2007 farmland assessment of $2,271 which was increased in each 2008 and 2009 by 10% resulting in the 2009 farmland assessment of $2,863.

In support of the subject's estimated market value, the board of review presented sales from the subject's township and surrounding townships. In a two-page grid analysis, the board of review presented descriptions and sales data on eight comparable properties. The comparables consist of one-story or one-and-one-half-story frame dwellings that range in age from 8 to 56 years old. The dwellings range in size from 1,232 to 2,308 square feet of living area. Each comparable has a basement, three of which include finished area. Seven comparables have central air conditioning and four include a fireplace. Each comparable has a garage ranging in size from 432 to 1,082 square feet of building area. The properties are located from 1.79 to 7.96-miles from the subject and have parcels ranging in size from 2.52 to 15-acres of land area. Six of the comparables have additional outbuildings. The comparables sold between September 2007 and May 2009 for prices ranging from $178,500 to $350,000 or from $94.00 to $256.04 per square foot of living area, including land. The board of review contends that the non-farm value of the subject property is approximately $148,560[1] or $69.81 per square

[1] The residence has an assessment of $44,720 and the homesite (or yard area of the dwelling) has an assessment of $4,800 for a total non-farm assessment of $49,520 which when multiplied by three reflects an estimated non-farm market value of $148,560.

foot of living area, including the .70-acre homesite. At hearing, Kane further testified regarding the land valuation adjustments for differences between the subject and the eight suggested comparable sales given differences in land size.

As to the outbuildings and their assessments, the board of review's representative and clerk Ronald A. Kane testified that in 2009 there was a general revaluation of outbuildings in the subject's township which had not been done since 1979. As part of the revaluation process, the assessing officials viewed the properties, took new photographs and revalued the outbuildings based on current values. During the hearing, the board of review supplied a property record card depicting the assigned market values of the four outbuildings reflecting the following assessments:

1983 building	$1,453
1930 barn	$ 307
1930 barn (renovated)	$3,093
2008 pole building	$2,627
TOTAL for outbuildings	$7,480

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessments.

After hearing the testimony and reviewing the record, 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 Board finds that the appellants failed to submit sufficient evidence to challenge the correctness of the farmland assessment. As a result, the Board finds that no change in the subject's farmland assessment is warranted based on this record.

The appellants contend the assessment of the subject dwelling and outbuildings are excessive and not reflective of their 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. *Official Rules of the Property Tax Appeal Board*, 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants have not overcome this burden.

As to the residence, the parties submitted a total of 12 comparable sales for the Board's consideration. The Board has given less weight to the three listings provided by the appellants due to age, size and/or design as compared to the subject dwelling. Due differences in age and/or dwelling size, the Board has also given less weight to board of review comparables #2, #3, and #5 through #8. The Board finds

appellant's comparable #1 and board of review comparables #1 and #4 were most similar to the subject in size, design, exterior construction and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold in September and October 2007 for prices ranging from $178,500 to $230,000 or from $94.00 to $186.69 per square foot of living area, including land. The subject's non-farm assessment reflects a market value of approximately $148,560 or $69.81 per square foot of living area, including only homesite land. After considering the most similar comparable sales in this record, the Board finds the appellants did not demonstrate that the subject property's assessment is excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

As to the outbuildings, the appellants contended they were 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. Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds that the appellants have not overcome this burden.

The appellants testified that the newly constructed pole building cost $15,950 to construct. The assessing officials have assessed that building at an estimated market value of $7,880, or less than half of its actual cost of construction. Furthermore, the Board finds that the cost of construction evidence substantially exceeds the estimated market value placed on this building by the assessing officials. Therefore, the appellants have failed to establish overvaluation of the subject's outbuildings by a preponderance of the evidence. On the basis of the evidence and the foregoing analysis, the Property Tax Appeal Board finds that a reduction in the subject's outbuilding assessment is not 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: June 22, 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.