



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

APPELLANT: William R. Kook  
DOCKET NO.: 09-04045.001-R-1  
PARCEL NO.: 11-25-21-106-007-00

The parties of record before the Property Tax Appeal Board are William R. Kook, the appellant; and the Christian 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 Christian County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$5,273  
**IMPR.:** \$19,447  
**TOTAL:** \$24,720

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story frame dwelling containing 1,648 square feet of living area. The dwelling was built in 1900 with a small 272 square foot addition built in approximately 2001. Features include a 1,376 square foot unfinished basement, central air conditioning and a fireplace. The subject parcel is also improved with two detached garages that contain 480 and 560 square feet that were built in 1945 and 1998, respectively. The subject dwelling is situated on a 25,600 square foot lot. The subject property is located in Pana Township, Christian County.

The appellant submitted evidence before the Property Tax Appeal Board claiming both overvaluation and unequal treatment in the assessment process as the bases of the appeal. In support of these arguments, the appellant submitted photographs, property record cards and an analysis detailing sales and assessment information on four suggested comparables. The comparables are located from 2 to 15 blocks from the subject. The comparables consist of one-story frame dwellings that are from 70 to 110 years old. Three comparables have unfinished basements and one comparable has a crawl space foundation. All the comparables

have central air conditioning. Comparable 1 has two attached garages that contain 576 and 672 square feet, respectively. One garage was built in 1998 while the other garage was built in August 2009. The dwellings range in size from 1,382 to 1,584 square feet of living area. The dwellings are situated on lots that range in size from 6,400 to 25,600 square feet of land area. The comparables have improvement assessments ranging from \$16,403 to \$25,097 or from \$11.14 to \$15.84 per square foot of living area. The subject property has an improvement assessment of \$22,113 or \$13.42 per square foot of living area.

Comparables 1 through 3 sold from June 2000 to July 2009 for prices ranging from \$55,000 to \$59,000 or from \$34.72 to \$41.20 per square foot of living area including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$27,386 was disclosed. The subject's assessment reflects an estimated market value of \$82,787 or \$50.23 per square foot of living area including land using Christian County's 2009 three-year median level of assessments of 33.08%.

In support of the subject's assessment, the board of review submitted property record cards, a location map, and an analysis of four suggested comparables. The board of review also submitted a revised analysis of the appellant's comparables with some corrections and Real Estate Transfer Declarations for appellant's comparable 1.

The comparables submitted by the board of review are located in close proximity to the subject. The comparables consist of one-story frame or frame and stone dwellings that were built from 1920 to 1963. Three comparables have unfinished basements and one comparable has a crawl space foundation. All the comparables have central air conditioning and garages that contain from 264 to 720 square feet. The dwellings range in size from 1,144 to 1,548 square feet of living area. The dwellings are situated on lots that range in size from 6,400 to 19,200 square feet of land area. The comparables have improvement assessments ranging from \$15,370 to \$24,667 or from \$13.44 to \$16.76 per square foot of living area. The subject property has an improvement assessment of \$22,113 or \$13.42 per square foot of living area.

The comparables also sold from March 2005 to December 2007 for prices ranging from \$64,000 to \$100,000 or from \$55.92 to \$64.60 per square foot of living area including land.

The board of review's evidence revealed appellant's comparable 1 sold in January 2004 for \$71,000 or \$44.82 per square foot of living area including land. Comparable 1 resold in July 2009 for \$55,000 or \$34.72 per square foot of living area including land. The sale was between unrelated parties, the property was

advertised for sale or sold using a real estate agent and the seller was a financial institution.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant alleged he contacted the Christian County Supervisor of Assessment office on November 17, 2011 to request records in order to file rebuttal evidence. He was informed the 2009 records were "thrown out" when the 2011 assessments were "put into the records." The appellant also argued the board of review used 2011 assessment amounts for their comparables, which are higher than the 2009 assessment amounts. The board of review did not refute these allegations.

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 Board further finds a reduction in the subject's assessment is warranted.

The appellant argued the subject property is 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 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2<sup>nd</sup> Dist. 2000). The Board finds the appellant has overcome this burden.

The parties submitted information for seven suggested comparable sales for the Board's consideration. The Board finds there are many inherent strengths and weaknesses with respect to both parties' suggested comparable sales. The Property Tax Appeal Board gave less weight to comparables 2 and 3 submitted by the appellant. These sales occurred in 2000 and 2005, which are dated and less reliable indicators of fair cash value as of the subject's January 1, 2009 assessment date. Likewise, the Board gave less weight to comparables 1 through 3 submitted by the board of review. These sales occurred from March 2005 to July 2007. Additionally, these comparables are smaller in dwelling size when compared to the subject. The Board further finds comparables 1 and 4 submitted by the board of review are considerably newer than the subject and were given little weight.

The Board finds comparable 1 submitted by the appellant is the most similar comparable property contained in this record in terms of location, exterior construction, design, age, size and features. However, this comparable is inferior when compared to the subject in land area and its crawl space foundation. It sold in July 2009 for \$55,000 or \$34.72 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$82,787 or \$50.23 per square foot of living area including land, which is higher than the most similar comparable sale contained in this record. After considering any necessary adjustments to the comparable for the aforementioned differences

when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is excessive and a reduction is warranted.

As final point, the board review's evidence infers that comparable 1 submitted by the appellant was not an arm's-length transaction because: (1) it previously sold in 2004 for \$71,000 and (2) when resold in 2009, the seller was a financial institution. The Board gave this argument no weight. The Illinois Supreme Court has defined fair cash value as what the property would bring at a voluntary sale where the seller is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d. 428 (1970). Furthermore, section 1-50 of the Property Tax Code defines fair cash value as:

The amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller. (35 ILCS 200/1-50)

The evidence in this record indicates the transaction for appellant's comparable 1 was a voluntary sale where the seller was ready, willing, and able to sell, and the buyer was ready, willing and able to buy but not forced to do so. The Board gave little weight to the inference that the sale was under some type of compulsion or duress merely because the seller was a financial institution. The board of review did not submit any corroborating evidence to support such an inference. The Board gave little weight to the sale of comparable 1 in 2004. The board finds the 2004 sale does not show the July 2009 sale price is not a reliable indicator of value without other unknown considerations, for example, any physical changes or the physical condition of the property.

The appellant also argued unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction.

The Board finds the parties submitted eight suggested assessment comparables to support their respective positions regarding whether the subject improvements were equitably assessed. After considering the assessment reduction granted based on the appellant's overvaluation claim, the Board finds the subject property is uniformly assessed and no further reduction in the subject's improvement assessment is warranted based on the principals of uniformity.

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: 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.