



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

APPELLANT: Stephen Tremper
DOCKET NO.: 09-05325.001-R-1
PARCEL NO.: 29-06-125-000

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

LAND: \$40,986
IMPR: \$146,368
TOTAL: \$187,354

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame dwelling containing 3,981 square feet of building area. The dwelling is two years old. Features include a full walkout basement, central air conditioning, a fireplace and a four-car attached garage. The dwelling is situated on approximately 11.26 acres of land located south of Marseilles, LaSalle County.

The appellant timely submitted evidence before the Property Tax Appeal Board claiming the subject's assessment is not reflective of fair market value. In support of the overvaluation argument, the appellant submitted an appraisal of the subject property. The appraiser utilized the sales comparison approach in estimating a fair market value for the subject property of \$565,000 as of January 1, 2009.

The appellant's evidence also included a brief containing six points which the appellant argues substantiates a reduction in the subject's assessment. The six points include; personal property such as appliances, floorings and draperies should not be included in a real property assessment; the subject should be

assessed at 30.45% and not 33.3% of fair cash value; the subject property suffers from the functional obsolescence of a ravine blocking access to the property; incorrect data on the subject's property record card; and the subject property suffers from external obsolescence due to its location near a nuclear power plant, a National Guard training facility and a wind turbine farm.

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

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$188,333 was disclosed. The subject's assessment reflects an estimated market value of \$567,952 using LaSalle County's 2009 three-year median level of assessments of 33.16%.

In support of the subject's assessment, the board of review submitted a brief which addressed the points of contention made by the appellant. The LaSalle County Board of Review claims that Brookfield Township did not generate enough sales for a separate level study by the Department of Revenue, therefore, a 3-year average has been calculated at 33.25% in the Department's "all others" category. The board of review adjusted the appellant's assessment to 1/3 of the appraisal value of \$565,000. The board of review argued the appellant's appraisal did not include personal property; therefore, a further reduction based on the addition of personal property in the appraisal is not warranted. The appellant's appraisal included an adjustment for the functional obsolescence from the ravine access to the subject property. The board of review further stated the subject's property record card has been updated to reflect the changes the appellant wanted. The board of review also contends the subject property is not entitled to an agricultural assessment because the property was not used for an agricultural purpose for two years as required by statute. The board of review further states the appellant's appraisal included an adjustment for the external obsolescence from the nuclear reactor, the National Guard training facility and the windfarms. The board of review also stated a general homestead exemption was applied to the appellant's property; however, a home improvement exemption was not applied because the property was new construction and therefore did not qualify.

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 property's assessment is warranted.

The appellant in this appeal submitted an appraisal estimating the subject property has a fair market value of \$565,000 as of January 1, 2009. The board of review did not submit any sale comparables in support of its assessment of the subject property or refute the appraised value.

The Board finds the best and only evidence of the subject property's fair market value is the appraisal submitted by the appellant estimating a fair market value of \$565,000 as of January 1, 2009. The subject property's total assessment of \$188,333 reflects an estimated market value of \$567,952, which is greater than the appraised value submitted by the appellant. Therefore, a reduction in the subject property's assessment is warranted. Since fair market value has been established, LaSalle County's 2009 three-year median level of assessments of 33.16% shall apply.

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.

Acting 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: December 23, 2011

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.