



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

APPELLANT: Terry Hansen
DOCKET NO.: 09-05387.001-R-2
PARCEL NO.: 04-180-027-11

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

**LAND: \$27,640
IMPR.: \$247,890
TOTAL: \$275,530**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 1.5-story single family dwelling that contains 5,745 square feet of living area. The dwelling was built in approximately 2003. Features of the property include a full basement, central air conditioning, one fireplace, a two-car attached garage, a carport, a two-car detached garage and a swimming pool. The subject property backs up to a Westlake Golf Course. The property has a 1.51 acre site and is located in Jerseyville, Jersey County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal of the subject property prepared by real estate appraiser Joseph P. Pope estimating the subject property had a market value of \$560,000 as of May 15, 2007. Pope is a State of Illinois certified residential appraiser. Pope was called as a witness on behalf of the appellant.

Pope determined the highest and best use of the subject property to be the property's present use as a single family dwelling. The purpose of the appraisal was to estimate the market value of the fee-simple interest of the subject property. The appraiser testified that he had inspected the subject property twice. In

estimating the market value of the subject property Pope developed both the cost approach and the sales comparison approach but based his estimate of value using the sales comparison approach to value. Under the cost approach to value Pope estimated the subject property had an indicated value of \$595,000. He testified that the Property Tax Appeal Board could disregard that estimate due to primary emphasis given to the sales comparison approach to value.

In developing the sales comparison approach the appraiser located five sales in Jerseyville and Godfrey. Pope was the opinion that Godfrey, located in Madison County, was somewhat in the same market area as Jerseyville and the areas are somewhat in competing locations. The comparables were improved with a tri-level dwelling, two 1.5-story homes and two two-story custom built dwellings. The homes ranged in size from 2,200 to 3,793 square feet of living area and in age from 3 to 20 years old. Each comparable had a full basement with three being partially finished, each had central air conditioning, each had one or two fireplaces and each had a two or three-car attached garage. The sales occurred from May 2004 to April 2007 for prices ranging from \$315,000 to \$440,000 or from \$88.63 to \$145.45 per square foot of living area, including land. The witness testified the comparables were not the quality of the subject dwelling but his sales #4 and #5 were more similar custom built homes. The appraiser further testified he had an interior inspection of his sale #5 but did not have interior inspections for the other comparables. The appraiser made overall positive adjustments to the comparables because they were inferior to the subject property to arrive at adjusted prices ranging from \$548,300 to \$568,500. Based on these sales and analysis Pope estimated the subject property had an indicated value under the sales comparison approach of \$560,000, which was his ultimate conclusion of value.

Pope was of the opinion the subject property is a very unique custom home. He also described the subject dwelling as being a good quality home.

Under cross-examination the appraiser testified he made no location adjustments even though some of his sales were located in Godfrey because he could not extract an adjustment. Pope also testified that the times he inspected the subject property, with one occurring in August 2009, the swimming pool was not working. The witness further testified that there was an error on page six of the 2007 appraisal where he described the subject as having a basement that is 33% finished. He testified the subject's basement is not finished.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject property totaling \$301,620 was disclosed. The subject's assessment reflects a market value of \$904,950 or \$157.52 per square foot of living area, including land, when applying the 2009 three year average median level of assessments for Jersey County of 33.33%.

In support of its contention of the correct assessment of the subject property the board of review provided information on four comparable sales located in Godfrey and Edwardsville. The comparables consisted of one 1-story dwelling and three 2-story dwellings that ranged in size from 3,745 to 5,559 square feet of living area. The dwellings were constructed from 1998 to 2006. Each comparable had a basement that was partially finished, central air conditioning, one or three fireplaces and a two or three-car attached garage. The sales occurred from May 2006 to October 2008 for prices ranging from \$635,000 to \$930,000 or from \$141.52 to \$200.27 per square foot of living area, including land.

In the written submission, the Jersey County Chief County Assessment Officer (CCAO) explained that board of review sale #1 was located and fronts the same golf course as appellant's appraiser's sale #3. The CCAO also stated the appellant's appraiser made no location adjustments for the sales located in Godfrey. The CCAO also stated in the written submission that BOR sale #1, although located in Godfrey, is in Jersey County. This home sold for \$930,000. Based on this evidence the board of proposed the subject's assessment be reduced to \$275,530.

At the hearing the CCAO testified that comparable #1 was located adjacent to Lockhaven Country Club, an 18-hole golf course in Godfrey. The witness was of the opinion this comparable was very similar to the subject property in size. He explained the subject property had more garage space, a larger basement and an in-ground pool than this comparable. However, the comparable had a partially finished basement. He also noted his sale #4, located in Godfrey, was similar to the subject in size and sold in October 2006 for a price of \$737,900 or \$157.20 per square foot of living area, including land. The CCAO also stated had no problem with the proposed stipulation of \$275,530.

During the rebuttal period the appellant submitted an appraisal prepared by Joseph P. Pope estimating the subject property had a market value of \$545,000 as of August 1, 2009. The Board finds, pursuant to section 1910.66(c) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code 1910.66(c)), that the new appraisal is improper rebuttal evidence. Section 1910.66(c) of the rules provides that:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

86 Ill.Admin.Code 1910.66(c). Pursuant to this rule the Property Tax Appeal Board will not accept the new appraisal as rebuttal evidence and gives no consideration to this evidence in determining the assessment of the subject property.

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 appellant contends overvaluation as the basis of the appeal. 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 of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the evidence in the record supports a reduction in the subject's assessment.

In this appeal both appellant's appraiser and the board of review relied on comparable sales to support their respective opinions. In reviewing the sales presented by the parties, the Board gives most weight to appellant's appraiser's sales #2 and #3 as well as board of review sales #1 and #4. The Board gave less weight to the remaining sales in the appellant's appraisal due to style, age and dates of sale. The Board also gave less weight to board of review sales #2 and #3 due to style and location in Edwardsville. Appraiser's sale #2 was located in Jerseyville, was smaller than the subject, had a smaller site than the subject and was described as being inferior to the subject by the appraiser. This property sold in March 2007 for a price of \$315,000 or \$88.63 per square foot of living area, including land. The appraiser estimated this property had an adjusted price of \$548,300 or \$154.28 per square foot of living area, including land. The three remaining sales were located in Godfrey and were improved with a 1.5 story and two 2-story dwellings that ranged in size from 2,200 to 5,559 square feet of living area. These properties sold from September 2006 to October 2008 for prices ranging from \$320,000 to \$930,000 or from \$145.45 to \$167.30 per square foot of living area, including land. The two comparables most similar to the subject in age and size were provided by the board of review. These properties sold in October 2006 and October 2008 for prices of \$737,900 and \$930,000 or \$157.20 and \$167.30 per square foot of living area, including land, respectively. After considering these sales and the testimony of the witnesses, the Property Tax Appeal Board finds a reduction to the subject's assessment commensurate with the board of review's proposal is appropriate. The revised assessment reflects a market value of approximately \$826,670 or \$143.89 per square foot of living area, including land, which is slightly below the two best sales in this record on a square foot basis.

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

Frank J. Huff

Member

Mark Morris

Member

JR

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: March 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.