



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

APPELLANT: Kevin Fullriede & Heather Ahern
DOCKET NO.: 09-05394.001-R-1
PARCEL NO.: 29-02-209-000

The parties of record before the Property Tax Appeal Board are Kevin Fullriede & Heather Ahern, the appellants, 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:

F/Land:	\$1
Homesite:	\$5,176
Residence:	\$140,728
Outbuildings:	\$0
TOTAL:	\$145,905

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of approximately .95-acres of land area is improved with a two-story frame and brick exterior constructed single-family dwelling that contains approximately 5,910 square feet of living area. The home is approximately 3 years old and features a full unfinished walkout-style basement, central air conditioning, a fireplace and an attached three-car garage. The property is located in Seneca, Brookfield Township, LaSalle County.

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. As bases of the appeal, the appellants checked both recent construction and recent appraisal. As to the recent construction, the appellants reported the land was purchase in May 2006 for \$225,000 and the residence was constructed as of August 2008 at a cost of \$349,919.82 for all costs with the only work performed by the appellants/owners being interior painting and rolling out of insulation. In support of these assertions, the appellants

included a copy of an Occupancy Permit allowing temporary occupancy for 180 days for completion of porch, siding, fascia, eaves and down spouts. The document was dated August 28, 2008. Also included was a three-page Contractor's Affidavit reflecting a total construction cost as reported previously by the appellants.

The appellants also submitted an appraisal estimating the subject property had a market value of \$440,000 as of January 1, 2009. The appraiser analyzed nine comparable sales located from .11 to 13.28 miles from the subject and properties that were not only in Seneca, but also in Marseilles. The appraiser also noted that the subject is an over-improvement for Seneca and no sales as large as the subject could be found.

The appellants also submitted a copy of the board of review final decision wherein the subject's final assessment of \$173,176 was disclosed.¹ The subject's assessment reflects a market value of approximately \$522,244 using the 2009 three-year median level of assessments for LaSalle County of 33.16%. (86 Ill.Admin.Code §1910.50(c)(1)).

Based on this evidence, the appellants requested the subject's assessment be reduced to \$146,666 to reflect the appraised value.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.²

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 the evidence in the record supports a reduction in the subject's assessment.

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. 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

¹ The Notice of Final Decision also includes a farmland assessment of \$1 which has not been included for determination of estimated market value based on the property's assessment.

² By a letter dated March 8, 2011, the LaSalle County Board of Review was granted 90 days to respond to the pending appeal. On June 2, 2011, the board of review proposed a stipulation of \$166,666 for the subject property. The appellants were notified of this proposed stipulation and given 30 days to respond. The appellants timely responded that the proposed stipulation was not acceptable. Thereafter, by correspondence dated October 4, 2011, the LaSalle County Board of Review was found to be in default for not having timely filed its Board of Review Notes on Appeal and responsive evidence in accordance with Section 1910.40(a) of the Board's Rules. (86 Ill.Admin.Code §1910.40(a)). The board of review promptly requested that the default be rescinded and submitted an appraisal of the subject property with an estimated market value of \$500,000. At the Property Tax Appeal Board's meeting held on November 8, 2011, the Board denied the board of review's request to rescind the default.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellants in this appeal submitted the only timely evidence of market value in the record. The appellants submitted an appraisal estimating the subject property had a market value of \$440,000 as of January 1, 2009. The board of review did not timely submit any evidence in support of its assessment of the subject property or to timely refute the appellant's argument as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board (see footnote 2). The Property Tax Appeal Board has examined the information submitted by the appellants and finds that the subject property had a market value of \$440,000 as of January 1, 2009. The Board further finds that since market value has been established the 2009 three-year median level of assessments for LaSalle County of 33.16% shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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: August 28, 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.