



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

APPELLANT: Brad Waldron  
DOCKET NO.: 09-05410.001-R-1  
PARCEL NO.: 08-33-407-000

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

**LAND:** \$ 10,000  
**IMPR.:** \$ 70,000  
**TOTAL:** \$ 80,000

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one and one-half story frame and brick dwelling containing 2,482 square feet of living area that was built in 2008. Amenities include an unfinished basement, central air conditioning, a fireplace, an 806 square foot pole building and a 506 square foot attached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject's assessment is not reflective of its fair market value based upon its propensity to flood. The appellant's evidence indicates the subject's 2.2 acre site was purchased in September 2005 for \$50,000. Additionally, the appellant submitted a notarized sworn statement detailing the costs to construct the subject dwelling for \$242,588, which included a \$25,000 contractor fee for profit and overhead. The appellant's evidence indicated non-compensated labor was performed for landscaping, planting trees, "spreading of driveway", deck construction and lawn seeding. Neither the costs of these materials nor the estimated value of non-compensated labor performed was disclosed. As a result, the land acquisition cost and the dwelling's construction cost totaled \$292,588, excluding the value for non-compensated labor and materials.

The main thrust of the appellant's appeal was based on the fact that the subject property has a propensity to flood at various times throughout the year due to shallow drainage ditches and the lack of a culvert under the roadway. The appellant submitted photographs dated August 24, 2007, July 12, 2008 and December 29, 2008 12, depicting a significant amount of flooding on the subject parcel. The appellant argues it would cost thousands of dollars to try and fix the flooding problem, but even then will still have to deal with the water problem. Based on this evidence, the appellants requested a reduction in the subject's assessment to \$42,000, which reflects an estimated market value of approximately of \$126,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$80,000 was disclosed. The subject's assessment reflects an estimated market value of \$240,385 using LaSalle County's 2009 three-year median level of assessments of 33.28%.

The board of review pointed out that the subject's 2009 assessment was lowered from \$95,526 to \$80,000 based on the flooding issue. The board of review argued the subject's reduced assessment reflects an estimated market value less than the construction costs reported by the appellant. The board of review argued the only evidence submitted by the appellant was the subject's construction costs and photographs of the flooding. The board of review argued the subject property has not been on the market nor was there an appraisal to establish market value of \$126,000 as requested by the appellants

The board of review also submitted three suggested comparable properties that have higher assessments than the subject property.

In summary, the board of review argued the subject's assessment reflects an estimated market value less than its reported construction costs; the subject is assessed lower than other comparable properties; and the board of review has compensated for the flooding issue by lowering the subject's assessment to \$80,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellant argued the subject's assessment was not reflective of its fair market value due to its propensity to flood. As a result, the appellant requested the subject's assessment be reduced to reflect a market value of approximately \$126,000. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179,

183, 728 N.E.2d 1256 (2nd Dist. 2000). After an analysis of the evidence, the Board finds the appellant has not met this burden of proof. The Property Tax Appeal Board finds this record does not contain any credible market evidence to support the appellant's assessment request.

The Property Tax Appeal Board finds the best and only evidence of the subject property's market value is the documented construction costs and land acquisition price submitted by the appellants totaling \$292,588. However, the Board finds the reported costs do not include the value for non-compensated labor performed for landscaping, planting trees, "spreading of driveway", deck construction and lawn seeding. In addition, the value of the materials associated with the non-compensated labor was not disclosed. The subject's assessment reflects an estimated market value of \$240,385. The Board finds the subject's estimated market value is considerably less than the actual reported construction costs and land acquisition price submitted by the appellant, notwithstanding the additional value attributed to any non-compensated labor and associated materials. Therefore, no reduction in the subject's assessed valuation is justified.

The Property Tax Appeal Board fully recognized the appellant's argument and premise that the subject property may suffer a diminished valuation due to its propensity to flood. However, the board finds the board of review adjusted the subject's assessment to account for the flooding problem. More importantly, the appellant failed to provide any direct credible valuation evidence, such as an appraisal that specifically addresses the subject's flooding issue problem using a paired sales analysis, which would demonstrate the subject's assessment is not reflective of its fair market value.

Section 1910.65(c) in the Official Rules of the Property Tax Appeal Board states proof of market value may consist of the following:

- 1) an appraisal of the subject property as of the assessment date at issue;
- 2) a recent sale of the subject property;
- 3) documentation evidencing the cost of construction of the subject property including the cost of land and the value of any labor provided by the owner if the date of construction is proximate to the assessment date; or
- 4) documentation of not fewer than three recent sales of suggested comparable properties together with documentation of the similarities and lack of distinguishing characteristics of the sales comparables to the subject.

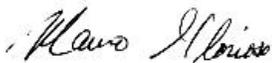
The board finds the appellant did not submit any other credible market evidence that satisfies this rule in establishing the subject's market value based on its propensity to flood. Therefore, a preponderance of the market value evidence contained in this record does not support a reduction in the subject's assessment.

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.

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Chairman



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Member



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Member



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Member



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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: November 18, 2011



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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.