



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

APPELLANT: Ralph Winkelhake
DOCKET NO.: 09-05541.001-R-1
PARCEL NO.: 08-410-027-00

The parties of record before the Property Tax Appeal Board are Ralph Winkelhake, the appellant, and the Jo Daviess 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 **Jo Daviess** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$27,007
IMPR.: \$100,123
TOTAL: \$127,130

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 1.24-acres of land area is improved with a 13-year old, part two-story and part one-story single-family dwelling of frame exterior construction. The home contains 2,612 square feet of living area and has a concrete slab foundation. Features include central air conditioning, a fireplace and a detached two-car garage with workshop and overhead storage loft. The property is located in Galena, Guilford Township, Jo Daviess County.

The appellant's appeal is based on overvaluation of the subject property. In support of this market value argument, the appellant submitted information on four sales comparables located within 2.3-miles of the subject property. The comparable parcels range in size from 1.22 to 1.43-acres of land area and are improved with a "contemporary," a 1.5-story and two, two-story dwellings of frame exterior construction. The homes range in age from 10 to 16 years old and range in size from 2,586 to 3,316 square feet of living area. Each home has central air conditioning, one or two fireplaces and an attached garage. The sales occurred from March 2006 to August 2008 for prices ranging

from \$280,000 to \$335,000 or from \$93.58 to \$129.54 per square foot of living area, including land.

Also included in the appellant's evidence was a Multiple Listing Service sheet for the subject property indicating it was a "temporary active" listing with an asking price of \$344,900.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$104,383 which would reflect a market value of approximately \$313,149 or \$119.89 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$127,130 was disclosed. The subject's assessment reflects an estimated market value of \$381,772 or \$146.16 per square foot of living area, including land, using the 2009 three-year median level of assessments for Jo Daviess County of 33.30%.

As to the appellant's evidence, the board of review submitted data with corrections to the appellant's suggested comparables (Exhibit B). Reportedly the dwelling size set forth in the appellant's grid analysis erroneously included finished basement area. The above-grade living areas of these dwellings range from 1,460 to 2,220 square feet of living area and comparable #2 was a one-story dwelling. In addition, the board of review contends the appellant's reported sale prices were erroneous and actually range from \$270,000 to \$365,000 or from \$136.09 to \$207.23 per square foot of living area, including land. The board of review also noted the subject has a garage which is substantially larger than any of the comparables the appellant presented in addition to its loft storage area.

In support of the subject's estimated market value based on its assessment, the board of review presented descriptions and sales data on seven comparable properties located in the subject's subdivision (Exhibit C). The comparable parcels range in size from .769 to 1.527-acres of land area and are improved with a two-story or part two-story and part one-story frame dwellings that range in age from 13 to 19 years old. The dwellings range in size from 1,428 to 2,770 square feet of living area. Three comparables have concrete slab foundations and four have full basements, one of which was finished as of the assessment date of January 1, 2009. Each dwelling has central air conditioning and one or two fireplaces; three of the comparables have garages. The properties sold between April 2006 and September 2008 for prices ranging from \$202,500 to \$498,500 or from \$119.13 to \$217.79 per square foot of living area, including land.

The board of review also presented sales data on three vacant land sales to address the appellant's request for a reduction in the land assessment.

As Exhibit E, the board of review submitted a copy of a "current" listing¹ of the subject property with an asking price of \$344,900 and had been listed for 432 days.

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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends the assessment of the subject property is excessive and not reflective of its market value. 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, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code §1910.65(c). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The parties submitted a total of eleven comparable improved sales to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparables #2 and #3 due to differences in dwelling size and/or story height when these properties are compared to the subject dwelling. The Board has also given less weight to board of review comparables #1, #3, #4, #6 and #7 due to differences in foundation and/or size when compared to the subject dwelling with a concrete slab foundation and 2,612 square feet of living area. The Board finds the remaining four comparables submitted by both parties were most similar to the subject in size, design, exterior construction, foundation, location and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold between August 2007 and May 2008 for prices ranging from \$270,000 to \$365,000 or from \$119.13 to \$164.41 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$381,772 or \$146.16 per square foot of living area, including land, which is within the range established by the most similar comparables on a per square foot basis. After considering the most comparable sales on this record and adjustments for differences, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

¹ The document displays a printing date of June 14, 2011.

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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

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: February 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.