



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

APPELLANT: Joseph Dierker  
DOCKET NO.: 09-05895.001-R-1  
PARCEL NO.: 53-036-03

The parties of record before the Property Tax Appeal Board are Joseph Dierker, the appellant, by attorney John R. Simpson, of Sorling, Northrup, Hanna, Cullen & Cochran, in Springfield, and the Pike County Board of Review by its Special Assistant State's Attorney, Christopher E. Sherer of Giffin, Winning, Cohen & Bodewes, P.C., in Springfield.

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 Pike County Board of Review is warranted. The correct assessed valuation of the property is:

<b>F/Land:</b>	\$1,190
<b>Homesite:</b>	\$2,460
<b>Residence:</b>	\$125,540
<b>Outbuildings:</b>	\$3,060
<b>TOTAL:</b>	\$132,250

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 1.81-acre homesite, 56.64-acres assessed as farmland, outbuildings (pole building and boat dock) and a residence. The only dispute raised in this appeal concerns the improvement assessment of the residence. The 78,844 square foot homesite, which includes a pond, is improved with a 1.5-story frame single-family dwelling that contains approximately 4,615 square feet of living area. The dwelling is 13 years old and features a full basement which is partially finished, central air conditioning, one fireplace, and an attached two-car garage. The property also has a bathhouse and in-ground swimming pool. The subject property is located in Pittsfield, Newburg Township, Pike County.

The appellant appeared with legal counsel before the Property Tax Appeal Board contending both unequal treatment in the assessment process and overvaluation. In support of these claims, the

appellant submitted a three-page grid analysis consisting of three sales and one listing (comparables #1 through #4) along with a total of nine equity comparables (comparables #2, #3 and #4 appear twice in the analysis). In addition, the appellant submitted an outline discussing the similarity/dissimilarity of the comparables presented along with copies of property record cards.

The appellant's nine comparable properties are located from 2 to 3.5-miles from the subject property. The parcels range in size from 8,100 to 435,600 square feet of land area. Five parcels are improved with one-story brick or frame and brick dwellings; four parcels are improved with 1.5-story frame, brick or frame and brick dwellings; two parcels are improved with two-story brick dwellings; and one parcel is improved with a 2.5-story frame dwelling. The homes range in age from 2 to 38 years old and range in size from 2,780 to 5,744 square feet of living area. Each comparable has a basement and eight comparables reportedly have finished basement area. The homes have central air conditioning and a garage. Six of the comparables have one or two fireplaces and two of the comparables have in-ground swimming pools, one of which also has a bathhouse.

The comparables have improvement assessments ranging from \$60,670 to \$129,970 or from \$12.61 to \$33.87 per square foot of living area. The subject's improvement assessment is \$134,950 or \$29.24 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$116,387 or \$25.22 per square foot of living area.

In support of the overvaluation argument, the appellant submitted sale dates and sale prices for comparables #1, #2, and #3 along with listing information on comparable #4. The sales occurred between December 2006 and July 2010 for prices ranging from \$120,000 to \$336,000 or from \$24.94 to \$70.52 per square foot of living area, including land. Comparable #4 has an asking price of \$350,000 or \$109.00 per square foot of living area, including land. For the homesite and dwelling, the appellant requested a total assessment of \$118,847 which would reflect an estimated market value of approximately \$356,541 or \$77.26 per square foot of living area, including the homesite land only.

The appellant Joseph Dierker was called as a witness and testified that he has 30 years of experience in agricultural finance and commercial lending. He is a senior trust officer and farm manager. He further asserted that he has had classroom appraisal training from the American Society of Farm Managers and Rural Appraisers.

As to the subject, he noted the property did not have city utilities and was a rural property, dissimilar to properties located in subdivisions in the Pittsfield area. In addition, the home has only three bedrooms, not five as reported on the subject's property record card maintained by the assessing officials.

Next, the witness discussed two sales of appellant's comparable #1. This property sold in December 2006 for \$390,000 and then sold in July 2010 as reported in the grid analysis for \$336,000. The witness further noted this property has more than twice the land area of the subject.

The witness also testified that at of the time of hearing (early 2012) the asking price of comparable #4 was reduced to \$275,000 and has not yet sold. To support this contention, the appellant cited to rebuttal Exhibit H-5 (presented at hearing as Exhibit 1) which is a copy of a sale flyer for this comparable.

The witness discussed comparable #2 which was reported as a 1.5-story dwelling, but which the attached property record card displays as a one-story home. The appellant testified that this property was advertised for sale by a Realtor and exposed to the market prior to its November 2007 sale for \$245,000.

Based on the foregoing evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The assessment consists of a farmland assessment of \$1,190, a homesite assessment of \$2,460, outbuildings of \$3,060 and a dwelling improvement assessment of \$134,950. Excluding the farmland and outbuilding(s), the subject homesite and associated dwelling improvements have a total assessment of \$137,410 for an estimated market value of \$412,230 or \$89.32 per square foot of living area and homesite land area.

The assessing officials report that that subject's finished basement area has not been assessed. Additionally, the board of review at hearing acknowledged that comparable properties in Quail Ridge Subdivision would be smaller and not as high in quality as the subject property.

In response to the appellant's data and to support the subject's assessment, the board of review filed a 10-page memorandum with attached exhibits. The board of review asserted that the appellant did not present sufficient evidence to establish assessment inequity in that the subject's per-square-foot improvement assessment falls within the range of the appellant's suggested comparables. Given the differences in size, design, exterior construction, location and/or age, the board of review contends that the comparables presented by the appellant fail to establish overvaluation of the subject property and the sales presented were not sufficiently proximate in time to the assessment date of January 1, 2009 to establish overvaluation.

In support of the subject's assessment on grounds of equity, the board of review presented a grid analysis with descriptions and assessment information on three comparable properties located in Pittsfield or Griggsville. Board of review comparable #3 was the

same property as appellant's comparable #1.<sup>1</sup> The parcels range in size from 4.42 to 61.78-acres of land area, although two reportedly have homesites of 1.22 and 1.25-acres, respectively. The properties are improved with a one-story and two, 1.5-story frame or brick and frame dwellings that were 3 to 13 years old. The dwellings range in size from 4,764 to 5,587 square feet of living area. Features include basements, two of which are fully or partially finished, central air conditioning, one or two fireplaces and a garage or garages ranging in size from 780 to 1,078 square feet of building area. One comparables has a second dwelling, garage, barn and shed and another comparable has a pole building, in-ground swimming pool and "pavement." These properties have improvement assessments of the "house with attached garage" ranging from \$111,350 to \$149,660 or from \$19.93 to \$28.76 per square foot of living area.

In support of the subject's estimated market value based on its assessment, the board of review presented a three-page grid analysis of twelve comparables located in Pittsfield (see Ex. C). These parcels range in size from .07 to 5.22-acres of land area. The properties are improved with eight, one-story and four, 1.5-story frame, brick, or frame and masonry dwellings that were 3 to 19 years old. The homes range in size from 1,082 to 2,753 square feet of living area and feature basements, one of which includes finished area, central air conditioning, and garages, one of which has both an attached and a detached garage. Four of the comparables also have a fireplace. These eight comparables sold between July 2006 and May 2011 for prices ranging from \$155,000 to \$316,000 or from \$89.60 to \$143.26 per square foot of living area, land included.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant through legal counsel filed written rebuttal criticizing the board of review's selected comparables due to dwelling size (being much smaller), location (being in subdivisions), and having city water/sewer services as compared to the subject's rural location.

After hearing the testimony and considering the record, 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 warranted.

The appellant contends unequal treatment in the subject's improvement assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence

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<sup>1</sup> The appellant's presentation of comparable #1 erroneously reported the 2009 original assessment rather than the equalized assessment (see board of review Ex. F).

must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties submitted eleven equity comparables to support their respective positions before the Board. The Board gave reduced weight to both the appellant's and board of review comparables which differed from the subject in age, location and/or dwelling size when compared to the subject. Based on differences in size, age and/or features, the Board has given most weight to appellant's comparables #1, #2 and #3 along with board of review comparable #1. The Board finds these four comparables were most similar to the subject in size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$60,670 to \$149,660 or from \$12.61 to \$28.76 per square foot of living area. The subject's improvement assessment of \$134,950 or \$29.24 per square foot of living area is slightly above the range established by the most similar comparables, but appears justified when giving consideration to the subject's size and amenities when compared to the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted on grounds of lack of uniformity.

The appellant also 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 (3<sup>rd</sup> Dist. 2002). The Board finds the evidence in the record does support a reduction in the subject's assessment.

The parties submitted a total of sixteen suggested comparable sales and/or listings for the Board's consideration. The Board has given most weight to appellant's sales #1 and #2 due to their proximity in time to the assessment date of January 1, 2009 and due to their age, size and/or design which was somewhat similar to the subject. Due to their similarities to the subject, these two comparables presented by the appellant received the most weight in the Board's analysis. These comparables sold in November 2007 and July 2010 for prices of \$245,000 and \$336,000 or for \$50.21 and \$70.52 per square foot of living area, including land. The subject's assessment for the dwelling and homesite reflects a market value of approximately \$412,230 or \$89.32 per square foot of living area, including homesite land, which is greater than the two most similar comparable sales. The Board finds a slightly higher value for the subject appears justified given the additional amenities enjoyed by the subject including its swimming pool and bathhouse as compared to these

two sale properties. However, after considering the most comparable sales on this record, the Board finds the appellant did demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is warranted on this record on grounds of overvaluation.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, but established overvaluation by a preponderance of the evidence. Therefore, the Board finds that the subject's assessment as established by the board of review is not correct and a reduction is warranted.

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

*Marko 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: January 31, 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.