



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

APPELLANT: Chalmer Good  
DOCKET NO.: 10-00037.001-R-1  
PARCEL NO.: 11-300-002-03

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

**LAND:** \$9,011  
**IMPR.:** \$35,307  
**TOTAL:** \$44,318

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel on the banks of the Mississippi River is improved several structures. The most recent improvement is a 1-year old, one-story frame dwelling on pillars. The dwelling contains 1,320 square feet of living area. Features of this dwelling include central air conditioning. Other improvements on the subject parcel are a carport, a shed, a pole building, a "cabin/EP," a deck and "MH/decks/cover" which have improvement assessments totaling \$6,284. The subject property is located in Carman, Carman Township, Henderson County.

The appellant's appeal is based on overvaluation of the subject property with regard to the newly constructed dwelling. In support of this market value argument, the appellant submitted information on three comparable sales in the Section V grid analysis and completed information in Section VI concerning recent construction of the subject property. The appellant did not dispute the subject's land assessment or the improvement assessments of the other structures on the property. As part of the appeal, the appellant contended that the "cabin" was not

worth an estimated market value of \$96,734 as reflected by its assessment.<sup>1</sup>

As to the recent construction information, the appellant reported the new building was constructed for \$55,728.53 as shown in a one-page itemized construction cost listing attached to the appeal.<sup>2</sup> No actual bills, sales receipts or other documentation as to construction costs was provided with the appeal.

As supported by a brief, the appellant reported that due to previous flooding of the subject parcel, which destroyed the prior "cabin," the new construction had to be "raised above the 100 year flood level." Thus, the appellant hired a contractor to level the damaged structure "and set concrete piers for the new cabin." In the listing, the appellant reports the cost for this work was \$10,000, including labor. A "base material cost" of \$18,626.81 was reported. Next, the appellant contends that he hired "a union contractor . . . to construct the floor and frame the cabin." Furthermore, the appellant contends that windows from the destroyed cabin were salvaged and used in the new construction. "Another contractor was hired to help my sons and I construct the inside walls." A used furnace and air conditioner were purchased and installed along with duct work performed by an HVAC contractor. The listing reports this cost to be \$3,346.82. In the brief, the appellant also wrote that used carpet and drywall were installed by family with "labor costs" added to the construction cost. The appellant's son, a licensed electrician, completed electrical work for an itemized cost of \$2,921.51. "Another local contractor was hired to install the vinyl siding and finish the roof."

In the Section V grid analysis, the appellant presented three comparable sales located in Oquawka, Heapsville and Shokokon. The properties are improved with one-story frame dwellings that range in age from 5 to 55 years old for consideration. The comparables range in size from 800 to 1,092 square feet of living area. One of the comparables has a partial unfinished basement. Two of the comparables have central air conditioning and one has both a 240 square foot garage and a metal shed. The sales occurred from July 2009 to October 2009 for prices ranging from \$24,000 to \$72,500. Two of the comparables are reported to have "leased ground" and comparable #3 has documentation that the sale price reflects the "building only."

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$16,735 which, assuming

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<sup>1</sup> As reported by the board of review "there are other improvements" that belong to the subject property as well for a total improvement assessment of \$35,307. However, the board of review acknowledged that the cabin/house has an improvement assessment of \$29,203 which would reflect a market value of approximately \$87,609.

<sup>2</sup> The appeal petition advises taxpayers that "a Contractor's Affidavit/Statement or documentation of the total cost" must be submitted with the appeal.

this applies only to the newly constructed dwelling, would reflect a market value of that structure of \$50,205.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final total assessment of \$44,318 was disclosed.

The board of review submitted a two-page letter outlining the evidence. As part of the letter, the board of review discussed the three comparable sales presented by the appellant. As to appellant's comparable #1, the board of review contends that this property is in Oquawka, 14 miles from the subject and on the bluff "which has a different market than the subject property." This property has a river view and is not subject to flooding although this comparable lacks river access which is enjoyed by the subject parcel. For appellant's comparable #2, the board of review contends the cabin on this property contains only 490 square feet of living area, not the 800 square feet reported by the appellant. Moreover, the cabin "is on a back lot on leased land that does not belong to the owner of the improvement which would not sell the same as a riverfront cabin." The board of review further noted that this comparable is 54 years old whereas the subject cabin is 1 year old. Finally, as to comparable #3, the board of review contends that this property was no longer leased as of July 2009 and the reported sale price in August 2009 for \$72,500 included both the land and the improvement. However, this comparable is not a riverfront property like the subject and this improvement is 15 years old.

As to the appellant's reported construction costs, the board of review contends that the appellant's evidence of the cost of construction lacks support and credibility in the form of receipts and similar documentation with apparently much labor performed by the appellant and family members. In this regard, the board of review contends that its comparables #3 and #4 are improved with buildings that were "permitted" for \$100,000 and \$120,000, respectively, which would more accurately reflect new construction costs. Furthermore, the board of review contends that "it is a well-known fact" that each pier/column has an average cost of \$2,000 and thus for a 1,000 square foot dwelling the cost of columns alone would be \$30,000. The subject dwelling reportedly has 12 columns. As a final argument on construction costs, the board of review asserted that area average construction costs are \$100 to \$135 per square foot with the subject cabin being 1,320 square feet which "was permitted for \$34,192."

In support of the subject's assessment, the board of review presented descriptions and sales/building permit data on four comparable properties located from adjacent to the subject to 8-miles from the subject. The board of review's comparable #2 is the same property as appellant's comparable #3. The comparables are improved with one-story frame dwellings that range in age from 2 to 15 years old. The dwellings range in size from 768 to 1,488 square feet of living area. Three of the comparables

feature central air conditioning and two comparables have garages of 480 and 720 square feet of building area, respectively. Three of these comparables sold between July 2007 and August 2009 for prices ranging from \$64,500 to \$75,000. The board of review reported that the comparable #1 sale price of \$64,500 was for the "cabin only" as the riverfront land is leased. The board of review comparable #3 was a sale of an "older" cabin that was damaged in the 2008 flood along with the underlying land for \$75,000; the parcel is riverfront property. Comparable #4 reportedly had a September 2008 building permit for a cabin of \$100,000. The subject's total assessment of \$44,318 reflects an estimated market value of \$133,007 for the land and all improvements using the 2010 three-year median level of assessments for Henderson County of 33.32%.

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 (3<sup>rd</sup> 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 appellant sought in part to rely upon recent construction costs related to the newest improvement on the subject property. The appellant reported an expenditure of \$55,728.53 without any credible documentary support as required by the appeal petition. The Property Tax Appeal Board finds the appellant's submission regarding construction costs is insufficient evidence upon which to make a credible finding with regard to the investment made to build the improvement.

The parties also submitted a total of five comparable sales for the Board's consideration. Some of these sales concerned only land and some concerned only a building or cabin and some purportedly involved the transfer of both the land and cabin as part of the sale transaction. The record reveals properties sold for prices ranging from \$24,000 to \$75,000. The subject's assessment reflects a market value of approximately \$133,007 for the land and multiple improvements. Based upon its assessment, the subject cabin has an estimated market value of \$87,609, excluding land. After considering the comparable sales on this record, the Board finds the appellant did not demonstrate that

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the subject property's assessment is excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

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: May 24, 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.