



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

APPELLANT: Kelvin M. Anderson
DOCKET NO.: 10-00572.001-R-1
PARCEL NO.: 03-16-408-003

The parties of record before the Property Tax Appeal Board are Kelvin M. Anderson, the appellant, and the Knox 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 Knox County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$2,320
IMPR: \$5,670
TOTAL: \$7,990

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part two-story and part one-story frame exterior constructed dwelling built in 1896. The dwelling contains approximately 1,819 square feet of living area with a partial unfinished basement and a detached one-car garage of 240 square feet of building area. The subject property is located in Altona, Walnut Grove Township, Knox County.

In Section 2d of the Residential Appeal petition, the appellant reported the appeal is based on overvaluation of the subject property. In support of this market value argument, the appellant submitted an appraisal of the subject property.¹ The appraiser, Lori Dagen of Hagerty Appraisals in Galesburg, a State Certified Residential Real Estate Appraiser, was supervised by Roger Hagerty. The appraiser used the sales comparison approach to value in concluding an estimated market value of \$24,000 for the subject property as of January 1, 2010. The purpose of the appraisal was for "tax appeal" and the rights appraised were fee simple.

¹ The appellant also reported in Section IV of the Residential Appeal petition that the subject property was purchased from a relative in April 2009 for \$23,000.

In discussing the property, the appraiser recognized the April 2009 sale price of the subject for \$22,000. The appraiser also reported that the subject had an effective age of 40 years despite its actual age of 114 years and a condition of "fair." The foundation was noted to have dampness and settlement. The appraiser further reported the dwelling had its original windows, it was "very old" and "appurtenances are dated." As to the physical condition, the appraiser also wrote:

No ducts to upstairs, heat is gravity through two registers only. Plaster in stairway, bedroom walls, bedroom ceiling needs repair. Utility room walls and ceilings no complete. Basement foundation is tipping inward, bowing . . . see photos.

The appraiser further noted functional obsolescence for the property's location near railroad tracks.

For the sales comparison approach, the appraiser used sales of three comparable homes located between 0.58 and 13.9-miles from the subject property. The comparables are located in Altona, East Galesburg and Galva and consist of a two-story and two, 1.5-story dwellings which were from 67 to 103 years old. The comparables range in size from 1,194 to 1,685 square feet of living area. Two of the comparables have full or partial basements; one comparable has a crawl-space foundation. One comparable has central air conditioning and two comparables have two-car garages. These comparables sold between February and November 2009 for prices ranging from \$18,133 to \$47,000 or from \$10.94 to \$27.89 per square foot of living area including land.

In comparing the comparable properties to the subject, the appraiser made adjustments for date of sale/time, location (away from railroad tracks), condition, bathroom count, size, foundation, central air, garage stalls and other amenities as set forth in the report. The analysis resulted in adjusted sales prices for the comparables ranging from \$13,883 to \$26,115. From this process, the appraiser estimated a value for the subject by the sales comparison approach of \$24,000 or \$13.19 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$8,000 which would reflect a market value of approximately \$24,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$10,720 was disclosed. The final assessment of the subject property reflects a market value of \$32,202 or \$17.70 per square foot of living area including land using the 2010 three-year median level of assessments for Knox County of 33.29%.

In support of the subject's assessment, the board of review submitted a two-page letter along with supporting documents. In

response to the appellant's evidence, the board of review first contested the sale of the subject property as not reflecting an arm's length transaction since it was between relatives. To support this contention, a copy of the Illinois Real Estate Transfer Declaration for the transaction was presented.

As to the appellant's appraisal, the board of review noted that sale #3 was "not a valid sale" as it was a bank sale and it is not located in Knox County. The board of review also questioned the lack of adjustments for age to sales #1 and #3.

For Exhibit 2, the board of review presented a spreadsheet of three comparable properties located in Altona or Williamsfield or from .25 to 20.07-miles from the subject property. These comparables were a one-story and two, part 1.5-story and part one-story frame dwellings ranging in size from 869 to 1,282 square feet of living area. The dwellings range in age from 80 to 100 years old. Each has a partial basement and a detached garage ranging in size from 396 to 672 square feet of building area. Two comparables have central air conditioning. These properties sold for prices ranging from \$49,000 to \$100,000 or from \$49.06 to \$103.95 per square foot of living area including land.

The submission and argument by the board of review of equity comparables in response to the appellant's market value evidence was nonresponsive and will not be further addressed on this record.

Based on the foregoing evidence and based upon the assertion that the appellant's appraisal is flawed, 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 that a reduction in the subject's assessment is warranted.

The appellant argued that the subject's assessment was not reflective of 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). The Board finds this burden of proof has been met and a reduction in the subject's assessment is warranted.

The Board finds the appellant submitted an appraisal of the subject property with a final value conclusion of \$24,000 based upon analysis of three sales comparable properties with various adjustments for difference. The board of review submitted three comparable sales, two of which were substantially smaller than the subject dwelling. The most similar comparable set forth by the board of review sold in October 2009 for \$62,900 or \$49.06 per square foot of living area including land which is

substantially higher than the subject's estimated market value of \$32,202 or \$17.70 per square foot including land using the 2010 three-year median level of assessments for Knox County of 33.29%.

The Property Tax Appeal Board finds that, despite the board of review's criticisms, the appraisal submitted by the appellant estimating the subject's market value of \$24,000 or \$13.19 per square foot of living area including land is the best evidence of the subject's market value in the record and is further supported by the most similar sale comparable suggested by the board of review when considering adjustments for differences such as dwelling size, number of bathrooms and garage size.

Based upon the market value as stated above, the Property Tax Appeal Board finds that a reduction is warranted. Since market value has been established, the three-year median level of assessments for Knox County for 2010 of 33.29% shall be applied.

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. Ferr

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: 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.