



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

APPELLANT: Loni Slothower
DOCKET NO.: 10-01203.001-R-1
PARCEL NO.: 11-22-338-007

The parties of record before the Property Tax Appeal Board are Loni Slothower, the appellant; and the Whiteside County Board of Review, by Christopher E. Sherer of Giffin, Winning, Cohen & Bodewes, P.C., as Special Assistant State's Attorney.

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

LAND: \$3,798
IMPR.: \$11,202
TOTAL: \$15,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling of frame construction containing 1,303 square feet of living area. The dwelling is approximately 110 years old. Features of the home include an unfinished basement, central air conditioning and a 220 square foot detached garage.¹ The property has a 6,750 square foot site and is located in Sterling Township, Whiteside County.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant partially completed Sections III and IV- Description of Property and Recent Sale Data of the Residential Appeal. The information disclosed the subject was purchased on May 1, 1998 for a price of \$40,000. The subject was

¹ The appellant acknowledged at hearing that the subject has central air conditioning.

sold by a Realtor, the transfer was not between family or related corporations and was advertized for sale.

The appellant argued that the subject's 1998 sale has relevance to its assessment for 2010.

The appellant also submitted a limited grid analysis of four comparable properties. The comparables consist of one and one-half story or two-story dwellings of frame construction containing from 1,381 to 2,448 square feet of living area. Three comparables feature partial unfinished basements and the fourth features a partial basement, which the finished square footage was not disclosed. Three comparables feature central air conditioning and one comparable has a fireplace. The comparables have one-car or two-car garages. Information regarding proximity to subject, lot size and ages was not included in the appellant's grid. The comparables sold from March 2009 to July 2010 for prices ranging from \$20,000 to \$35,000 or from \$10.89 to \$19.55 per square foot of living area including land.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$12,964.

Under cross-examination, the appellant testified that her comparables #1, #2 and #3 were foreclosure sales. In addition, the appellant testified that her grid form lacked critical information.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$15,000 was disclosed. The subject's assessment reflects a market value of \$44,550 or \$34.19 per square foot of living area, including land, when applying the 2010 three year average median level of assessment for Whiteside County of 33.67% as determined by the Illinois Department of Revenue.

In support of the subject's assessment the board of review submitted information provided by, Robin Brands, the Whiteside County Supervisor of Assessments containing a grid analysis of three comparable sales.

In rebuttal, Brands asserted appellant's sales #1 and #4 were short sales and that comparable #4 previously had an arm's-length sale in August 2000 for \$65,000.

Brands provided information on three comparable sales improved with one and one-half story or two-story dwellings of frame construction that range in size from 1,173 to 1,588 square feet of living area. The dwellings ranged in age from 90 to 105 years old. Each comparable had a full unfinished basement, each comparable had central air conditioning and each had a garage ranging in size from 280 to 576 square feet of building area. Two comparables have sites of 6,500 or 7,050 square feet of land area. The comparables were located within 8 blocks of the subject property. The comparables sold in April 2010 for prices

ranging from \$47,000 to \$70,000 or from \$29.60 to \$59.68 per square foot of living area, including land.

Under cross-examination, Brands acknowledged that the appellant's comparables are located in close proximity to the subject and appeared to be of comparable age with similar lot sizes, when she viewed the properties. Brands further acknowledged that two of the comparables improvement sizes submitted by the appellant differed from the sizes recorded on their property record cards. In addition, Brands acknowledged that the board of review's comparables are of average condition and the subject is in poor to average condition.

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

In rebuttal the appellant asserted that the subject is located in a drug infested neighborhood.

After hearing the testimony 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 the evidence in the record supports the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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); 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the sales in this record support the subject's assessment.

As an initial matter, the Board gave less weight to the subject's sale on May 1, 1998 for \$40,000. The sale occurred greater than 12 years prior to the subject's January 1, 2010 assessment date. This sale lacks probative value of the subject's real estate market value as of the subject's January 1, 2010 assessment date.

The Board finds the best evidence of market value in the record to be comparable sale #3 presented by the appellant and the sales provided by the board of review. These comparables were relatively similar to the subject in location, size, style, construction, features, and age. These properties also sold most proximate in time to the January 1, 2010 assessment date at issue. Due to the similarities to the subject, these comparables received the most weight in the Board's analysis. The comparables sold for prices ranging from \$27,000 to \$70,000 or from \$19.55 to \$59.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$44,550 or \$34.19 per square foot of living area, including land, which is within the range established by the best comparable

sales in this record. Based on this record the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is not justified.

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 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: November 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.