



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

APPELLANT: Loni Slothower
DOCKET NO.: 10-01218.001-R-1
PARCEL NO.: 11-15-451-011

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: \$2,735
IMPR.: \$8,765
TOTAL: \$11,500**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single family dwelling of frame construction containing 939 square feet of living area.¹ The dwelling is approximately 50 years old. Features of the home include central air conditioning and a 480 square foot detached two-car garage. The property has a 7,100 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 November 6, 1996 for a price of \$23,600. The

¹ The appellant reports the subject contains 871 square feet of living area, but provided no sketch in support. The board of review reports the subject contains 939 square feet of living area and submitted a sketch of the dwelling from the subject's property record card as support.

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

The appellant argued that the subject's 1996 sale has relevance to its assessment for 2010. In addition, the subject has commercial properties on both sides, one of which produces paint odors.

The appellant also submitted a limited grid analysis of two comparable properties. The comparables consist of one and one-half story dwellings of frame construction containing 808 and 1,100 square feet of living area. The comparables feature attic bedrooms. One comparable has a full unfinished basement and a one-car detached garage. One comparable is located 2 blocks from the subject. Information regarding lot size and ages was not included in the appellant's grid. The comparables sold in October 2009 and August 2010 for prices of \$31,000 and \$20,500 or \$28.18 and \$25.37 per square foot of living area including land, respectively.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$7,900 or a market value of approximately \$23,700.

Under cross-examination, the appellant testified that she did not obtain the property record cards for her comparables and she failed to submit three comparables as requested by the Property Tax Appeal Board. 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 \$11,500 was disclosed. The subject's assessment reflects a market value of \$34,155 or \$36.37 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, consisting of a grid analysis of four comparable sales.

In rebuttal, Brands asserted the appellant submitted two sales rather than three sales as requested by the Property Tax Appeal Board and sale #2 was a bank sale.

Brands provided information on four comparable sales improved with one-story dwellings of frame construction that range in size from 689 to 983 square feet of living area. The dwellings ranged in age from 58 to 86 years old. The comparables feature full or partial unfinished basements and central air conditioning. Three comparables have garages ranging in size from 240 to 378 square feet of building area. The comparables have sites of 5,259 or 6,600 square feet of land area. The comparables were located

within 4 blocks of the subject property. The comparables sold from February to December 2010 for prices ranging from \$46,000 to \$58,500 or from \$52.33 to \$84.18 per square foot of living area, including land.

Under cross-examination, Brands acknowledged that the comparables submitted by the board of review have basements, which could offer more value per square foot than a dwelling that lacks a basement. Brands also acknowledged that her grid lacked the number of bedrooms and total room count for her comparables. In addition, Brands acknowledged that the appellant's comparables appeared to have similar lot sizes and were of similar age when compared to the subject and that, if the board of review's comparables had finished basements which were not recorded on the property record cards, they could increase the value of the homes.

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

In rebuttal, the appellant acknowledged that the information submitted was for a different case and did not pertain to this appeal.

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 November 6, 1996 for \$23,600. The sale occurred greater than 14 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 parties submitted a total of six sales for the Board's consideration. The Board finds the sales submitted by the parties were relatively similar to the subject in location, style, construction, size and features. The comparables had sale dates occurring from October 2009 to December 2010 for prices ranging from \$20,500 to \$58,500 or from \$25.37 to \$84.18 per square foot of living area, including land. The subject's

assessment reflects a market value of \$34,155 or \$36.37 per square foot of living area, including land, which is within the range of the comparables on both a square foot basis and a total market value basis. The Board gave less weight to the appellant's argument as to the board of review's comparables having basements, when the appellant also submitted a comparable with a basement. After making adjustments to the comparables for differences when compared to the subject, such as the subject's lack of a basement, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and no reduction in the subject's assessment is 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.