



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

APPELLANT: James & Jeanne Bissing
DOCKET NO.: 10-01816.001-R-1
PARCEL NO.: 05-08-01-201-029

The parties of record before the Property Tax Appeal Board are James & Jeanne Bissing, the appellants; and the Carroll 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 Carroll County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$1,766
IMPR.: \$26,827
TOTAL: \$28,593

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part one and one-half story and part two-story dwelling of frame construction containing 1,827 square feet of living area. The dwelling was built in 1898 with the two-story portion added in 1993. Features include a full unfinished basement, central air conditioning and a detached 720 square foot two-car garage. The home is situated on approximately .34 of an acre of land area. The subject is located in Mt. Carroll Township, Mt. Carroll County, Illinois.

The appellants appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted two grid analyses of nine comparable properties, four of which are located within one block from the subject. The comparables have lots ranging in size from .12 to .69 of an acre of land area. One comparable did not have its lot size revealed. The comparables were described as one and one-half or two-story dwellings of frame construction containing from 991 to 2,107 square feet of living area. Three comparables did not have their story height revealed. The comparables were built in 1852 to 1920. The comparables feature basements, three

of which have finished area and one with a walk out. Four comparables did not have their basement finish reveled. Other features include central air conditioning and garages ranging in size from a one-car to a three-car. The comparables sold from May 2002 to March 2009 for prices ranging from \$20,000 to \$95,000 or from \$32.65 to \$54.22 per square foot of living area, including land. Comparable #1 did not have its sale date reveled and comparable #4 did not have its sale price reveled. The parties also agreed at hearing, that comparable #6 has 1,752 square feet of living area and sold on January 27, 2009 for a price of \$95,000 or \$54.22 per square foot of living area including land.

The appellants included information regarding the sale of the subject property in February 2004 for \$76,000 and argued the sale has relevance in this 2010 appeal. The appellants also included photographs of neighboring properties.

The appellants argued that the subject has been on the real estate market three separate times since 2007, but the appellants would not reveal the asking prices. The appellants further argued the neighboring properties are in disrepair, which affects the value of the subject. The appellants stated that the main reason they are appealing is due mostly to the lack of services they receive from the city and not necessarily the amount of tax they are paying.

Based on this evidence, the appellants requested the subject's total assessment be reduced to \$25,333, which reflects an estimated market value of \$75,306 or \$41.22 per square foot of living area including land, using Carroll County's 2010 three-year average median level of assessments of 33.64%.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$28,593 was disclosed. The subject's assessment reflects an estimated market value of \$84,997 or \$46.52 per square foot of living area including land, using Carroll County's 2010 three-year average median level of assessments of 33.64%.

In support of the subject's assessment, the board of review submitted a grid analysis of six comparable properties located within $\frac{3}{4}$ of a mile from the subject. The comparables have lots ranging in size from .10 to .32 of an acre of land area. The comparables were described as one and one-half, part one-story and part two-story and two-story dwellings of frame construction containing from 816 to 1,890 square feet of living area. The comparables were built from 1853 to 1908. The comparables feature unfinished basements and central air conditioning. Four comparables have garages ranging in size from 288 to 960 square feet of building area. These comparables sold from May 2007 to January 2009 for prices ranging from \$40,000 to \$95,000 or from \$43.85 to \$54.22 per square foot of living area, including land.

The board of review's representative called the Supervisor of Assessments for Carroll County, Annette Gruan, as a witness. Gruan testified that there are many older, two-story homes in Mt. Carroll and it is fairly common for these homes to have additions. Gruan further testified that the board of review's comparables were similar one and one-half story or two-story dwellings that sold between 2007 and 2009. Gruan stated that there are very few sales in any given year in Mt. Carroll and that both parties' comparables are similar to the subject.

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

Under cross-examination, Gruan acknowledged that the board of review's comparables #3 and #5 are significantly smaller in size and would not be as comparable to the subject as the others. Gruan testified that the subject is located in the Cemetery Hill area of the city, which has a park nearby, and the board of review has studied the area and determined that it is not a blighted neighborhood. Gruan acknowledged that there are some things that are undesirable in the neighborhood, but they were present at the time the subject was purchased.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellants argued the subject property was overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, Ill.App.3d 1038 (3rd Dist.2002). 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 §1910.50(c)). The Board finds the appellants have not met this burden of proof.

As an initial finding, the Board gives no weight to the subject's February 2004 sale for \$76,000. The Board finds the subject's 2004 sale to be dated and lacks probative value of the subject's fair market value as of the subject's January 1, 2010 assessment date.

The Board finds the parties submitted fourteen sales for the Board's consideration. The board of review's comparable #6 is the same property as the appellants' comparable #6. The Board gave no weight to the appellants' comparables #1 and #4 due to their lack of sale date or sale price. The Board gave less weight to the appellants' comparables #2, #3, #7, #8 and #9 due to their sale dates occurring greater than 16 months prior to the subject's January 1, 2010 assessment date. Likewise, the Board gave less weight to the board of review's comparables #1, #2, #3, #4 and #5 due to their sale dates occurring greater than 16

months prior to the subject's January 1, 2010 assessment date. The Board finds the remaining two sales submitted by the parties to be most similar to the subject in location, size, age, features and they sold most proximate to the assessment date at issue. These sales occurred in January and March of 2009 for \$95,000 and \$55,000 or \$54.22 and \$37.11 per square feet of living area including land, respectively. The subject's assessment reflects an estimated market value of \$84,997 or \$46.52 per square foot of living area, including land, which is within the range of the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, such as the subject's larger lot and dwelling sizes, the Board finds the subject's assessment is justified and no 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

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: September 20, 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.