



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

APPELLANT: Terry Hansen  
DOCKET NO.: 10-03929.001-R-1  
PARCEL NO.: 04-178-019-00

The parties of record before the Property Tax Appeal Board are Terry Hansen, the appellant, and the Jersey 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 **Jersey** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$5,235  
**IMPR.:** \$41,765  
**TOTAL:** \$47,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Jersey County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2010 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a one-story unit in a duplex of brick and frame construction where the subject unit contains approximately 1,550 square feet of living area. The duplex was constructed in 2002 and features of the unit include a full unfinished basement, central air conditioning and an attached

two-car garage. The property is located in Jerseyville, Jersey Township, Jersey County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$127,500 as of January 1, 2010. The appraiser analyzed four sales of duplexes located in Jerseyville, Godfrey and Bethalto which properties were from 2.58 to 23.18-miles from the subject. The comparables sold between February 2008 and August 2010 for prices ranging from \$115,000 to \$144,600 or from \$97.04 to \$100.24 per square foot of living area, including land. As part of the appraisal report, the appraiser gave most weight to comparable #1 "located directly within subject area." After adjustments for differences between the subject and the comparables, the appraiser determined the average adjusted sale price of the comparables was \$128,700 with comparable #1 having the lowest adjusted sale price of \$122,600, rounded. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,465. The subject's assessment reflects a market value of \$154,410 or \$99.62 per square foot of living area, land included, when using the 2010 three year average median level of assessment for Jersey County of 33.33% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review proposed an total assessment reduction to \$47,000 which would reflect a market value of approximately \$141,000. The appellant was informed of this proposed assessment reduction and rejected the offer.

In support of its contention of the correct assessment the board of review also submitted a memorandum information on five comparable sales of duplex units located 2-miles from the subject property. Board of review comparable #1 is also the same property presented as appellant's appraisal sale #1. The board of review acknowledged that the comparables are Savannah Village condos which are "generally newer than the subject but relatively similar in size, basements and other amenities." The comparables sold between June 2007 and June 2011 for prices ranging from \$144,600 to \$205,000 or from \$100.21 to \$142.07 per square foot of living area, including land. As part of its submission, the board of review made adjustments to the comparables for differences from the subject in quality of

construction, age, gross living area, basement size, basement finish and/or other amenities resulting in adjusted sale prices ranging from \$140,880 to \$171,280. The board of review also submitted "contractor pricing differences" for the five comparables (see page 10). Given its investigation, the board of review determined that the comparables were "of slightly higher quality than the subject." Also in considering the various sales presented, the board of review contended that similar properties, comparables #4 and #5, have differing sale prices by \$20,000; it was also asserted that the developer filed bankruptcy three months after the sale of comparable #5. As part of its memorandum, the board of review opined that comparables #1 and #5 present the best value range of adjusted sale prices of \$141,000 and \$151,000, rounded, with comparable #1 being most similar to the subject property.

The board of review also presented an analysis of six more properties identified as comparables #7 through #12. These comparables were located 1 or 1.5-miles from the subject and sold between August 2008 and April 2012 for prices ranging from \$110,000 to \$180,000 or from \$77.96 to \$108.76 per square foot of living area, including land. As part of the submission, the board of review noted that comparables #9 through #12 were on crawl-space foundations and thus were dissimilar to the subject property.

#### Conclusion of Law

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. 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board has given little weight to the value conclusion in the appellant's appraisal report. The Board finds the adjustment process was inconsistent and thus would not render a reliable indicator of the subject's estimated market value. In particular, the appraiser made a substantial downward adjustment to comparable #1 for its age of one year as compared to the subject's age of 8 years; however, the Board finds that the appraiser did not make a similar adjustment for age as to comparable sale #4 which was similarly one year old.

The Board finds the best evidence of market value to be the board of review comparable sales #1 and #5. These two board of review comparable sales sold in February 2008 and June 2011 for prices ranging of \$144,600 and \$185,000 or for \$100.21 and \$128.21 per square foot of living area, including land. The board of review acknowledged that each of these comparables were superior to the subject in age, quality and/or basement finish although each was somewhat smaller than the subject unit. The subject's assessment reflects a market value of \$154,410 or \$99.62 per square foot of living area, including land, which is excessive when compared to the best comparable sales in the record as presented by the board of review and as reflected by appellant's appraisal sale #1.

The Board has given no weight to the remaining comparable sales presented by both parties as the properties differ from the subject in location, design and/or features or occurred too remote in time to the assessment date at issue.

Based on this evidence the Board finds a 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Tracy 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: December 19, 2014

*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.