



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

APPELLANT: Steven Van Ostran
DOCKET NO.: 10-03956.001-R-1
PARCEL NO.: 03-07-36-300-002-00

The parties of record before the Property Tax Appeal Board are Steven Van Ostran, the appellant; and the Christian 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 **Christian** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$9,503
IMPR.: \$19,310
TOTAL: \$28,813

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single-family pole building residence with steel exterior sheeting. The home contains 2,216 square feet of living area. The dwelling was constructed in 2006. Features of the home include a concrete slab foundation, well/septic system, central air conditioning and a 1,146 square foot garage. The property is situated on 7.467 acres and is located in Edinburg, Buckhart Township, Christian County, Illinois.

Steven Van Ostran appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the

subject property. The appraisal conveyed an estimated market value of \$61,000 as of August 25, 2010. The appellant called as his witness Nelson E. Aumann who prepared the appraisal report. Aumann is a Certified Residential Appraiser licensed in Illinois. The purpose of the appraisal was to form an opinion of the market value of the subject property, as improved. The property rights appraised are the fee simple interest in the site and improvements. Aumann provided direct testimony regarding the appraisal methodology and final value conclusion. Using the cost approach to value and the sales comparison approach to value, the appraiser estimated the subject property had an estimated fair market value of \$61,000 as of August 25, 2010.

Under the cost approach the appraiser estimated the subject had a site value of \$15,000. The appraiser indicated the site value estimate was based on a review of recent land sales. However, no evidence of comparable land sales was contained in the report. The report indicated the appraiser estimated the replacement cost new of the improvements to be \$80,470 using the Marshall Cost Service. The appraiser estimated the subject had an effective age of 7 years and a total economic life of 50 years. Using the age-life method, physical depreciation was estimated to be \$13,457. Functional obsolescence was estimated to be \$20,185 and external obsolescence was estimated to be \$3,364. The appraiser calculated the depreciated cost of the building improvements to be \$43,464. The appraiser then added the land value of \$15,000 to arrive at an estimated value under the cost approach of \$58,500.

Under the sales comparison approach Aumann utilized three comparable sales located from approximately 4.05 to 10-miles from the subject property. The comparables are situated on sites that range in size from .5 to 2.00-acres of land area. The comparables were described as being improved with (1) one-story and (2) two-story single family dwellings that ranged in size from 1,400 to 2,200 square feet of living area. The type of construction and age of the comparables were not disclosed in the appraisal. Each comparable had central air conditioning. Two comparables have a two-car garage and a full basement. One comparable has a partially unfinished basement. One comparable has a 2,880 square foot shed. One comparable has a 2,100 square foot barn. The comparables sold from May 2009 to January 2010 for prices ranging from \$81,000 to \$162,000 or from \$45.74 to \$73.64 per square foot of living area, including land. After making adjustments for site, design, room count, living area, basement, functional utility, garage/carport and other amenities

from the subject property, the appraiser concluded the comparables had adjusted prices ranging from \$53,000 to \$101,000 or from \$29.93 to \$50.71 per square foot of living area, including land. Using this data the appraiser estimated the subject had an estimated value under the sales comparison approach of \$61,000.

In reconciling the two approaches to value, the appraiser gave most emphasis to the sales comparison approach and estimated the subject property had a fair market value of \$61,000 or \$27.53 per square foot, including land as of August 25, 2010. Based on the evidence provided, the appellant requested a reduction in the subject's assessment to reflect the appraised value.

Under cross-examination, Aumann testified that attachment "A" in his appraisal does state "the comparables used for this appraisal are not very comparable." Aumann testified there are no ages listed for his three comparables. Aumann looked at Multiple Listing Service sheets and the county's property record cards. Aumann testified that there were no adjustments for age. Aumann testified the property record cards had an indication of age, but they may not be true so he did not use them. Aumann testified that the ages on the property record card are estimates. Aumann testified the home has 2,096 square feet of living area, as shown on page 2 of the appraisal. Aumann also testified, the floor plan submitted in the appraisal states 2,304 square feet of living area and he could not explain the difference because he did not bring his work file.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$28,813 was disclosed. The subject's total assessment reflects a market value of \$86,682 or \$39.12 per square foot of living area when applying the 2010 three year average median level of assessments for Christian County of 33.24%. In support of its contention of the correct assessment, including land, the board of review submitted an appraisal of the subject property. The appraisal conveyed an estimated market value of \$90,000 as of January 1, 2010.

Appearing for the board of review was Special Assistant State's Attorney, Christopher E. Sherer and the Clerk of the Board of Review, Michael Gianasi.

Sherer called as his witness Norman T. Jones who prepared the appraisal report. Jones is a Certified General Appraiser licensed in Illinois. The purpose of the appraisal was to form

an opinion of the market value of the fee simple interest in the improvements and the 7.54 acres owned by Mr. Steve Van Ostran. Jones provided direct testimony regarding the appraisal methodology and final value conclusion. Using the sales comparison approach to value, the appraiser estimated the subject property had an estimated fair market value of \$90,000 as of January 1, 2010.

Under the sales comparison approach Jones utilized 15 comparable sales. A map was included in the report showing the location of the comparables to the subject property, but the distance was not reported. The comparables are situated on sites that range in size from 3.13 to 12.36-acres of land area. The comparables were described as being improved with 1 split-level dwelling, 8 one-story dwellings, 2 one and one-half story cape cod style dwellings, and 4 two-story dwellings that ranged in size from 870 to 3,164 square feet of living area. The dwellings were of frame, brick and frame, steel or concrete construction that ranged in age from 4 to 55 years old. 14 comparables have central air conditioning and one and one-half car to four-car attached or detached garages. Three comparables have full unfinished basements. One comparable has a full finished basement. One comparable has a partial basement, which is finished. Eight comparables have one or two fireplaces. Four comparables have one or two pole buildings. Three comparables have sheds. One comparable has a 560 square foot cabin. One comparable has an in-ground pool. The comparables sold from May 2008 to December 2010 for prices ranging from \$105,500 to \$180,000 or from \$51.79 to \$158.62 per square foot of living area, including land. After making adjustments for site, design, quality of construction, actual age, gross living area, basement/finish, room below grade, functional utility, energy efficient items, garage/carport, fireplace, exterior construction, outbuildings, topography, ceiling height and flooring/foundation from the subject property, the appraiser concluded the comparables had adjusted prices ranging from \$54,517 to \$109,111 or from \$29.51 to \$118.95 per square foot of living area, including land. Using this data the appraiser estimated the subject had a fair market value of \$90,000 or \$40.61 per square foot, including land as of January 1, 2010. Based on the evidence provided, the board of review requested the subject's assessment be confirmed.

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 Property

Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellant contends overvaluation as the basis of the appeal. 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). 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted an appraisal report estimating the subject's fair market value of \$61,000 as of August 25, 2010. The board of review submitted an appraisal of the subject property estimating a fair market value of \$90,000 as of January 1, 2010.

The Property Tax Appeal Board finds the appellant's appraisal relied on the cost approach and sales comparison approach to value with the greatest weight being placed on the sales comparison approach. The appellant's appraisal witness relied on three suggested sales in estimating the market value of the subject property. After reviewing the data and considering the testimony, the Board finds the testimony of the valuation witness was not persuasive. The appraisal stated the ages of the comparables were "unknown" and no adjustments were calculated. The appraisal witness testified "the property record cards had an indication of age, but they may not be true so he did not use them." The property record cards indicate that the appellant's comparables were built from 1918 to 1963. The Board finds by not making adjustments for age undermines the final value conclusion and no weight can be placed on the appellant's appraisal.

The Property Tax Appeal Board finds the best evidence of the subject's fair market value is the appraisal submitted by the board of review estimating a market value of \$90,000 as of January 1, 2010, using the sales comparison approach to value. The Property Tax Appeal Board finds the board of review's appraiser provided credible, logical and professional testimony regarding the selection of the comparables, reasonable application of the adjustment amounts and final value conclusion. Based on this record, the Property Tax Appeal Board finds the subject property has a fair cash value of \$90,000 as

of January 1, 2010. The subject's assessment reflects an estimated market value of \$86,682, which is less than the most credible valuation evidence contained in this record. Based on this record, no reduction in the subject's assessed valuation 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.

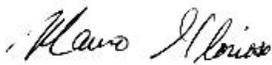


Chairman



Member

Member



Member



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: April 18, 2014



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.