



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

APPELLANT: Keith & Dixie Wantland  
DOCKET NO.: 10-03961.001-F-1  
PARCEL NO.: 05-18-02-100-001-00

The parties of record before the Property Tax Appeal Board are Keith & Dixie Wantland, the appellants; and the Christian 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 **Christian** County Board of Review is warranted. The correct assessed valuation of the property is:

|                      |            |
|----------------------|------------|
| <b>F/Land:</b>       | \$ 24,833  |
| <b>Homesite:</b>     | \$ 0       |
| <b>Residence:</b>    | \$ 83,500  |
| <b>Outbuildings:</b> | \$ 0       |
| <b>TOTAL:</b>        | \$ 108,333 |

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Christian 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 and one-half story frame dwelling with 2,796 square feet of living area. The dwelling

was constructed in 2003. Features include a full unfinished basement, geothermal heating and cooling systems, a fireplace, a 2,352 square foot detached workshop and a two-car attached garage. The property has a 16.54 acre lake front site and is located in Johnson Township, Christian County.

The appellant, Keith Wantland, appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument, the appellants submitted an appraisal estimating the subject property had a market value of \$185,000 as of May 1, 2009. The appraiser, Nelson E. Aumann, was present at the hearing for direct and cross-examination regarding the appraisal process and final value conclusion. The appraiser developed both the cost and sales comparison approaches to value in arriving at his final value conclusion. Based on this evidence and testimony, the appellants requested a reduction in the subject's assessed valuation.

Under cross-examination, Aumann testified he did disclose that the subject property is located on a private lake and described the subject's view as "rural". Aumann testified none of the comparables utilized had lake frontage like the subject. He did not adjust the comparables due to the fact they did not have lake frontage. Aumann testified he measured the subject dwelling in order to calculate a dwelling size of 2,400 square feet of living area; however, Aumann agreed the dwelling sketch contained in the appraisal report does not have any measurements or dimensions.

The appraisal report indicated the descriptive information for the subject and comparables was taken from the Supervisor of Assessments Office. At hearing, Aumann testified he also consulted the Multiple Listing Service (MLS) to ascertain information regarding the comparables. The appraiser did not disclose the age for comparables 1 or 2, but agreed they may be 35 and 51 years old based on property record cards maintained by the Supervisor of Assessments. Comparables 2 and 3 do not have basements, unlike the subject. The appraiser agreed comparable sales 1 and 2 are located 17.19 and 20.78 miles from the subject in the Christian County communities of Pawnee and Moweaqua, which have considerably smaller populations than Taylorville, where the subject property is located. The appraiser agreed the comparables are situated on considerably smaller sites than the subject. The appraiser adjusted the comparable for their different land size by \$.03 or \$.04 per square foot of land area, but calculated the subject property has a land value of

\$.07 per square foot of land area under the cost approach to value.

The appraisal report disclosed and the appraiser testified the subject dwelling was in good condition and did not need any major repairs. The appraiser testified the subject dwelling did not suffer from functional or external obsolescence, although he deducted \$29,904 and \$89,971 for each of these items under the cost approach.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$108,333. The subject's assessment reflects an estimated market value of \$325,000 or \$116.24 per square foot of living area including land when using the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment, the board of review submitted an appraisal estimating the subject property had a market value of \$325,000 as of January 1, 2010. The appraiser, Jim Lovens, was present at the hearing for direct and cross-examination regarding the appraisal process and final value conclusion. The appraiser developed the sales comparison approach to value in arriving at the final value conclusion. The appraiser utilized four suggested comparables in arriving at his final value conclusion. The comparables are located from 1.72 to 5.12 miles from the subject in Taylorville, like the subject. Two comparables have lake frontage like the subject, one comparable has a "creek influence", and one comparable has a pond view. Lovens testified he measured the subject dwelling during inspection and calculated a dwelling size of 2,796 square feet of living area. Pages 11 and 12 of the appraisal report depict a detailed sketch of the subject dwelling with exterior measurements. The sketch shows the subject dwelling has 2,796 square feet of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under cross-examination, Lovens testified he did not consider the market value impact of high tension power lines located near the subject property. He did not consider the road access to the subject property. Lovens agreed comparables 1, 2 and 3 have city water and sewer services, unlike the subject. Lovens agreed the comparables have finished basements that were adjusted by \$8.00 per square foot in comparison to the subject. Lovens testified the \$8.00 per square foot adjustment was appropriate for the market. He agreed that homes with finished

basements are likely to sell for more than similar homes without finished basements.

### Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of the subject's market value to be the appraisal submitted by the board of review. The appraisal submitted by the board of review estimated a fair market value for the subject property of \$325,000 as of January 1, 2010. The Board finds the board of review appraiser utilized comparable sales that were more similar than the comparables utilized by the appellants' appraiser. The Board finds the board of review's appraiser made logical market adjustments to the comparables for any differences when compared to the subject in arriving at the final value conclusion of \$325,000 as of January 1, 2010. The Board finds the subject's assessment reflects a market value of \$325,000, which is supported by the appraisal submitted by the board of review.

The Board finds the appraisal submitted by the appellants is not credible and was given little weight for several reasons. Based on this record, the Board finds the appellants' appraiser used an incorrect dwelling size for the subject property. The Board finds the appellants' appraiser utilized suggested comparable sales that were located a considerable distance from the subject in smaller populated communities. Additionally, the comparables had fewer amenities, were older in age, had smaller sites and were not situated on lake frontage, dissimilar to the subject. Finally, the Board finds the appellants' appraiser utilized dissimilar comparables that sold from May 2007 to May 2008, which are dated and less reliable indicators of market value as of the subject's January 1, 2010 assessment date. The Board finds all these factors undermine the credibility and value conclusion of the appellants' appraisal report.

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: May 21, 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.