



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

APPELLANT: Kathryn Van Oosting
DOCKET NO.: 10-03977.001-R-1
PARCEL NO.: 04-32-02-819-B

The parties of record before the Property Tax Appeal Board are Kathryn Van Oosting, the appellant, and the Union 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 Union County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$3,310
IMPR.: \$14,710
TOTAL: \$18,020**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 1.5-story single-family dwelling of frame and block construction containing 1,385 square feet of living area. The dwelling was constructed in approximately 1818 with additions in 1850 and 1984. Features of the home include a partial unfinished basement, central air conditioning and a barn. The property has a 16.5-acre site and is located in Cobden, T11S-R1W Township, Union County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant reported that besides the various additions to the dwelling, the only repair to the home was a mudroom roof and roof covering the back door which was accomplished with mostly salvaged materials. As such, the appellant argued that there was no reason to increase the subject's property value, especially in light of current economic conditions. Moreover, a neighboring property was afforded a 5% assessment reduction in response to an appeal before the Union County Board of Review.

In further support of the overvaluation argument, the appellant provided copies of two area listings of residential properties. A property located in Cobden that was built in 1942 and contains approximately 1,332 square feet of living area had an asking price of \$24,900 or \$18.69 per square foot of living area,

including land. A property located in Alto Pass that was converted from an American Legion building to a dwelling contains 2,059 square feet of living area had an asking price of \$54,900 or \$26.66 per square foot of living area, including land.

As additional evidence, the appellant reported that the \$1,700 repair to the mudroom and back door roof "is the only improvement I can think of to justify the Union Co. increase in my home tax."

The appellant also submitted information three additional listings. A property in Anna described as containing 1,216 square feet of living area and built in 1950 had an asking price of \$68,900 or \$56.66 per square foot of living area, including land. Another property in Anna on West Monroe was built in 1927 and contains 2,050 square feet of living area with an unspecified asking price.¹ The last property on Green Street in Anna also had limited information having been built in 1921 and containing 1,180 square feet of living area, but again lacking any sales or asking price information as part of the submission.²

Based on the foregoing evidence, the appellant requested a reduction in the subject's total assessment to \$17,370 which would reflect a market value of approximately \$52,110.

The board of review submitted its "Board of Review Notes on Appeal." As depicted in the copy of the Notice of Board of Review Decision submitted by the appellant, the subject's total assessment for 2010 was \$18,020.³ The subject's assessment reflects a market value of \$54,065 or \$39.04 per square foot of living area, including land, when applying the 2010 three year average median level of assessment for Union County of 33.33% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code §1910.50(c)(1)).

The board of review presented a letter prepared by Supervisor of Assessments Tammy M. Robinson along with a grid analysis with detailed information including any recent sales and all equity data for six comparables. The first four comparables were presented by the appellant in the form of listing data sheets. The board of review also submitted two additional sales from 2010, comparables #5 and #6, which were near the subject.

The six comparables have parcels ranging in size from 6,100 square feet of land area to 1-acre and are improved with 1-story or 1.5-story dwellings of frame exterior construction. The homes range in size from 744 to 1,280 square feet of living area. The dwellings were constructed from 1921 to 1946. These comparables are located from 1 to 6-miles from the subject property. Five of the comparables have a full basement, one of which includes

¹ The appellant highlighted a notation on the listing regarding annual property taxes of \$444.

² The appellant highlighted a notation on the listing regarding annual property taxes of \$441.

³ The subject property has a land assessment of \$3,310 and an improvement assessment of \$14,710.

finished area. Four of the comparables have central air conditioning and four have a garage ranging in size from 312 to 718 square feet of building area. Two of the comparables also have a storage shed. Five of these comparables sold from July 2009 to July 2012 for prices ranging from \$17,000 to \$77,000 or from \$20.53 to \$71.61 per square foot of living area, including land.

The subject parcel's land assessment of \$3,310 is equivalent to a land assessment of \$200.61 per acre. The six comparable parcels are all smaller than the subject and have land assessments ranging from \$1,290 to \$5,450.

The six comparables also have improvement assessments ranging from \$8,240 to \$20,060 or from \$8.77 to \$26.12 per square foot of living area. The subject has an improvement assessment of \$14,710 or \$10.62 per square foot of living area.

As to the appellant's reference to a property across the street from the subject that was granted an assessment reduction, Robinson acknowledged that property was built in 2002 and "did receive a reduction based on the evidence they submitted to the Board of Review."

The assessor also reported that the records for the subject property reveal no value added for any new construction. "The increase for the 2010 assessment year was only due to the application of a 1.0373 countywide equalization factor and an increase of 10% to the farmland assessment."⁴

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

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 Board further finds a reduction in the subject's assessment is not warranted.

It must be noted at the outset that the Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86 Ill.Admin.Code §1910.10(f)). As a matter of Board jurisdiction, the Property Tax Code clearly authorizes the Property Tax Appeal Board to determine "the correct assessment of property which is the subject of an appeal." (35 ILCS 200/16-180) See People ex rel. Thompson v. Property Tax Appeal Board, 22 Ill. App. 3d 316 (2nd Dist. 1974) (only authority and power placed in the Board by statute is to receive appeals from decisions of boards of review,

⁴ The Notice of Board of Review Decision for 2010 Assessments issued by the Union County Board of Review concerning the subject parcel contains no farmland or farm building assessments, despite the assertion of Robinson that although there is no farming activity, the subject property is partially classified as farmland. She further noted that reclassification to rural residential land based on market value would increase the subject's assessment.

make rules of procedure, conduct hearings, and make a decision on the appeal).

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

The appellant's recent construction cost data was insufficient to establish the value of the entire property. The appellant presented limited data related to a roof repair/roof over the back door of the dwelling that cost \$1,700. The appellant was not contending that the entire value of the subject property was only \$1,700 and the assessing officials reported that they have not altered the assessment of the subject property due to any recent construction on the property. In summary, the Board finds there is insufficient market value evidence of recent construction to alter the assessment of this property.

The record contains sufficient data for purposes of analysis on five sales of properties located within six miles of the subject as outlined in the board of review's grid analysis. Comparables #2 and #5 are most similar to the subject in dwelling size. These two properties also sold most proximate in time to the assessment date at issue. Due to their similarities to the subject, these two comparables received the most weight in the Board's analysis. These comparables sold for prices of \$47,800 and \$77,000 or from \$37.34 and \$61.70 per square foot of living area, including land. The subject's assessment reflects a market value of \$54,065 or \$39.04 per square foot of living area, including land, which is within the range established by the best comparable sales in this record.

In conclusion, based on this limited record the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is not 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: 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.