



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

APPELLANT: Joseph Jesse
DOCKET NO.: 11-00049.001-C-1
PARCEL NO.: 04-12-15-255-002

The parties of record before the Property Tax Appeal Board are Joseph Jesse, the appellant; and the Macon 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 **Macon** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$4,654
IMPR.: \$15,346
TOTAL: \$20,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two and one-half story masonry multi-family dwelling containing 9 apartments with a total of approximately 5,000 square feet of building area.¹ The dwelling was built in 1900 and remodeled in 1941. Features include a 75% finished basement, a 218 square foot finished attic and a 484 square foot garage used for storage. The

¹ The appellant reports the subject has 5,302 square feet of living area, but failed to submit a sketch or other evidence in support. The board of review reports the subject has 6,936 square feet of living area and submitted a sketch from the subject's property record card. The property record card, however, fails to disclose the total calculated living area. From the measurements recorded on the sketch, the Board has calculated a size of 4,926 or approximately 5,000 square feet of living area.

building is situated on a 9,000 square foot lot located in Decatur Township, Macon County, Illinois.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellant submitted three suggested comparable sales located within 4 blocks from the subject. The comparables consist of two-story or two and one-half story multi-family dwellings of frame or stone construction. The dwellings have from 3 to 7 apartments and range in size from 2,452 to 4,886 square feet of living area. The dwellings range in age from 117 to 121 years old. The comparables have lots ranging in size from 5,700 to 9,000 square feet of land area. The sales occurred from September 2009 to June 2011 for prices ranging from \$20,000 to \$47,000 or from \$8.16 to \$12.18 per square of living area including land.

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" wherein the subject's assessment of \$23,333 was disclosed. The subject's assessments reflect an estimated market value of \$70,280 or \$14.06 per square foot of living area including land using 5,000 square feet and using Macon County's 2011 three-year median level of assessments of 33.20%.

In response to the appellant's selection of comparables, the board of review argued that comparables #2 and #3 have inferior frame construction and are significantly smaller.

In support of the subject's assessment, the board of review submitted property record cards and a grid analysis of three suggested comparable sales. The comparables are located from 2 blocks to 2 miles from the subject. The comparables consist of two-story or three-story apartment buildings of brick exterior construction. The buildings have from 6 to 11 apartments and range in size from 5,760 to 6,980 square feet of living area. The buildings were constructed from 1930 to 1967. The comparables have lots ranging in size from 6,750 to 13,376 square feet of land area. The sales occurred from January 2010 to March 2011 for prices ranging from \$69,000 to \$112,000 or from \$9.89 to \$19.44 per square of building area including land.

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

In rebuttal, the appellant argued that the board of review's comparables are superior to the subject as they are newer and were originally built as apartment buildings and not converted houses, like the subject.

After hearing the testimony 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 assessments is warranted.

The appellant argued the subject property is 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, 331 Ill.App.3d 1038 (3rd Dist. 2002); 86 Ill.Admin.Code §1910.63(e). After an analysis of the evidence, the Board finds the appellant has overcome this burden.

The record contains six suggested comparable sales for the Board's consideration. The Board gave less weight to the board of review's comparables due to their dissimilar apartment building designs, when compared to the subject's converted house design. In addition, the comparables are significantly newer and comparable #1 is 2 miles from the subject. The Board gave less weight to the appellant's comparable #3 due to its sale occurring greater than 16 months prior to the subject's January 1, 2011 assessment date. The Board finds the remaining two sales submitted by the appellant were somewhat similar to the subject in location and features. These sales also sold most proximate to the subject's January 1, 2011 assessment date. The sales occurred in May 2010 and June 2011 for prices of \$47,000 and \$29,879 or \$9.62 and \$12.18 per square foot of building area including land, respectively. The subject's assessment reflects an estimated market value of \$70,280 or \$14.06 per square foot of living area including land, which falls above the market values established by the best comparables in this record. After adjusting the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive and a reduction commensurate with the appellant's request is warranted.

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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: January 24, 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.