



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

APPELLANT: Christopher Youssi
DOCKET NO.: 11-00890.001-R-1
PARCEL NO.: 03-32-427-005

The parties of record before the Property Tax Appeal Board are Christopher Youssi, the appellant; and the Boone 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 Boone County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$13,600
IMPR.: \$135,125
TOTAL: \$148,725**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part one-story and part two-story single family dwelling of brick and vinyl exterior construction containing 3,675 square feet of living area.¹ The dwelling was built in 2004. Features of the home include a full, partially finished basement, central air conditioning, two fireplaces and an attached three-car garage.² The improvements are situated on approximately 1.8 acres of land area located in Caledonia Township, Boone County.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of three

¹ The appellant reports the subject dwelling is a one-and one-half story style home, but failed to submit a sketch or interior photograph as evidence. The board of review reports the subject dwelling is a part one-story and part two-story style home and submitted a sketch from the subject's property record card as support. Additionally, the parties stipulated at hearing to a dwelling size for the subject of 3,675 square feet of living area.

² The appellant reports the subject has two fireplaces and the board of review reports the subject has one fireplace.

comparable properties located within 6 blocks from the subject. The comparables have lot sizes ranging from 1.82 to 2.82 acres of land area. The comparables consist of part one-story and part two-story or two-story dwellings of stone and stucco or brick and vinyl exterior construction containing from 3,416 to 4,136 square feet of living area. The comparables were built in 2004 or 2006. The comparables feature full basements, one of which has finished area, central air conditioning, one or two fireplaces and attached garages ranging in size from 718 to 1,170 square feet of building area.³ The comparables sold from February to November 2010 for prices ranging from \$365,000 to \$455,000 or from \$73.96 to \$117.65 per square foot of living area including land.

The appellant argued that his comparable #3 is very similar to the subject due to its location in the subject's subdivision and its similar features when compared to the subject. Additionally, his comparable #1 has superior features when compared to the subject and was completely rehabilitated and his comparable #2 is similar to the subject, except it is a two-story when compared to the subject's one and one-half story style.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$130,711.

Under cross-examination, the appellant acknowledged that his comparables #1 and #2 had unfinished basements. The appellant further testified that his comparable #1 is not located in the subject's subdivision, but is located across the street and, after its 2010 sale, the property was rehabilitated with the basement being finished and a swimming pool added.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$161,042 was disclosed. The subject's assessment reflects a market value of \$487,268 or \$132.59 per square foot of living area, including land, when applying the 2011 three year average median level of assessment for Boone County of 33.05% as determined by the Illinois Department of Revenue.

In rebuttal, the board of review asserted appellant's comparable #1 is located in Belvidere Township unlike the subject.

In support of the subject's assessment the board of review submitted information containing a grid analysis of five comparable sales. The comparables submitted by the board of review are located from the subject's "same subdivision" to 2 miles from the subject. The comparables have lots ranging in size from .379 of an acre to 1.48 acres of land area. The comparable sales are improved with part one-story and part two-

³ The parties reported minor differences in the appellant's comparables including lot sizes, exterior construction, number of bathrooms, finished basement area and number of fireplaces. Wherever necessary, the Board will use the information submitted by the board of review, since the data was supported by the comparables' property record cards as requested on the Board's Residential Appeal Form.

story dwellings of frame or brick and frame construction that range in size from 2,807 to 5,611 square feet of living area. The dwellings were built from 1997 to 2008. The comparables feature basements, two of which have finished area, central air conditioning, one or three fireplaces and attached garages ranging in size from 818 to 1,182 square feet of building area. The sales occurred from January 2010 to February 2011 for prices ranging from \$350,000 to \$640,000 or from \$103.37 to \$183.96 per square foot of living area, including land.

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

Under rebuttal, the appellant submitted a three page brief detailing criticisms of the board of review comparables. At hearing, the appellant argued that the board of review's comparable #1 was not located in the subject's subdivision and has city utilities, unlike the subject. Comparable #5 is located in the Aberdeen subdivision 2 miles from the subject, comparable #2 is substantially bigger than the subject, comparable #3 has more finished basement area and has an old sale date and comparable #4 is a good comparable, but has less living area.

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 the evidence in the record supports a reduction in the subject's assessment.

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 sales in this record support a reduction in the subject's assessment.

The parties submitted a total of eight sales for the Board's consideration. The Board gave less weight to the board of review's comparable #1 due to its location in the Inverness subdivision, unlike the subject. In addition, this property enjoys city utilities, which the subject lacks. The Board gave less weight to the board of review's comparable #2 due to its significantly larger size when compared to the subject. The Board also gave less weight to the board of review's comparable #5 due to its location 2 miles from the subject. The Board finds the remaining five sales submitted by the parties were most similar to the subject in location, style, construction, size and features. These sales occurred from January 2010 to February 2011 for prices ranging from \$350,000 to \$640,000 or from \$73.96 to \$183.96 per square foot of living area including land. The

subject's assessment reflects a market value of \$487,268 or \$132.59 per square foot of living area, including land, which is within the range of the best comparables on both a square foot basis and a total market value basis. However, the Board takes notice that the board of review's comparable #3 is an outlier and has nearly twice the finished area in its basement. The remaining four comparable sales, that are most similar to the subject, occurred from February 2010 to February 2011 for prices ranging from \$350,000 to \$455,000. After making adjustments to the comparables for differences when compared to the subject, the Board finds the appellant has demonstrated by a preponderance of the evidence that the subject was overvalued and 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

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: November 22, 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.