



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

APPELLANT: Scott Pratt  
DOCKET NO.: 11-01405.001-R-1  
PARCEL NO.: 07-24-279-008

The parties of record before the Property Tax Appeal Board are Scott Pratt, the appellant, and the Marshall 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 **Marshall** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$3,464**  
**IMPR.: \$20,042**  
**TOTAL: \$23,506**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of frame construction containing approximately 1,440 square feet of living area.<sup>1</sup> The dwelling was constructed in 1978. Features of the home include a full unfinished basement, central air conditioning and an attached two-car garage. The property has an 11,200 square foot corner site and is located in Wenona, Evans Township, Marshall County.

The appellant's appeal is based on overvaluation and includes a letter from the appellant further arguing the valuation issues related to the subject dwelling. The appellant contends that the subject dwelling is a Wausau pre-fabricated home that needs a new roof (sheeting and shingles) and the home and garage have the original pressed board siding.

In further support of the overvaluation argument, the appellant submitted information on four comparable sales, one of which is located in Wenona and three of which are located in Toluca. The appellant contends there are few available sales in Wenona and

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<sup>1</sup> The board of review submitted a copy of the subject's property record card depicting a dwelling size of 1,469 square feet, but analyzed the appellant's data with the size presented by the appellant. The Property Tax Appeal Board finds that the minor difference in reported dwelling size by the parties is not relevant to a determination of the correct assessment of the property.

the two communities are similar and within Marshall County. These comparables are described as bi-level or one-story dwellings of frame or frame and masonry construction that range in size from 1,012 to 2,080 square feet of living area. Three of the dwellings were constructed from 1950 to 1982; no date of construction was provided for comparable #2. The appellant also described these comparables as "stick built" homes. Three of the comparables have a lower-level or full basement, two of which include finished area. Each home has central air conditioning and one has a fireplace. The comparables also have one-car to three-car garages. The comparables have sites of 10,500 or 125,017 square feet of land area. Comparable #1 has a "big heated breezeway" and a workshop while comparable #4 has a breezeway. The four properties sold from November 2009 to March 2011 for prices of \$63,000 or \$70,000 or from \$33.65 to \$69.17 per square foot of living area, including land. In the letter, the appellant further argued that comparable #2 was the most similar in dwelling size to the subject.

As additional evidence, the appellant submitted a copy of the Quarterly Housing Survey by County (Single Home Sales Q2 2011) from the Illinois Association of Realtors. The appellant noted that the document depicts the median housing value in Marshall County having been reduced from \$82,500 in the 2<sup>nd</sup> quarter of 2010 to \$39,800 in the 2<sup>nd</sup> quarter of 2011 or a 51.8% drop in value. The appellant further contends that the mean [sic]<sup>2</sup> sale price was also reduced from \$80,571 to \$51,658 for the same quarters.

As part of the appeal, the appellant also reported that the subject property was purchased in March 2010 for \$45,000. No further information was provided regarding the subject's purchase price that occurred about 10 months prior to the assessment date at issue of January 1, 2011. Additionally, the appellant did not base this appeal upon "recent sale" and therefore did not complete Section IV - Recent Sales Data in the appeal petition.

Based on the comparable sales evidence, the appellant requested a reduction in the subject's total assessment to \$22,625 which would reflect a market value of approximately \$67,875 or \$47.14 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$32,333 was disclosed. The subject's assessment reflects a market value of \$96,286 or \$66.87 per square foot of living area, including land, when applying the 2011 three year average median level of assessment for Marshall County of 33.58% as determined by the Illinois Department of Revenue.

As to the appellant's comparables, the board of review reported having first checked the dwelling sizes reported by the appellant to the actual property record cards for the comparables. To

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<sup>2</sup> The document reports the "average" price in Q2 2010 and the "average" price in Q2 2011.

support this analysis, the board of review provided copies of the Parcel Data Sheets and the applicable property record cards. Furthermore, the board of review noted that dwelling sizes set forth in Multiple Listing Sheets for these properties "indicate interior measurements and square footages of finished area of the properties" which are "noted to be approximate." Based on the board of review's submissions, the Property Tax Appeal Board finds that appellant's comparable #1 contains 1,040 square feet of above-grade living area, not 2,080 square feet as reported by the appellant and appellant's comparable #4 contains 1,012 square feet of living area, not 1,560 square feet as reported by the appellant. The Board also finds that the appellant was correct in the dwelling sizes of comparables #2 and #3.<sup>3</sup> Nothing submitted by the board of review disputed the selling prices reported by the appellant, thus with the size adjustment to appellant's comparables #1 and #4, the four sales presented by the appellant range from \$47.14 to \$69.17 per square foot of living area, including land.<sup>4</sup> Additionally, the board of review noted that appellant's comparable #2 sold after the January 1, 2011 assessment date; the Parcel Data Sheet indicates the home was built in 1900. As the board of review contended that comparable #2 was an inappropriate comparison given its date of sale in 2011, the board of review contends the appellant's comparables have prices ranging from \$58.12 to \$69.17 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's estimated market value based on its assessment which falls within the range of the appellant's suggested comparable sales.

In written rebuttal, the appellant reiterates the contention that his comparable #2 which sold shortly after January 1, 2011 is most similar to the subject and merits a reduction in 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 warranted.

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 (3<sup>rd</sup> Dist. 2002); 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal

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<sup>3</sup> The Parcel Data Sheet for appellant's comparable #2 appears to be in error when reporting a dwelling size of 968 square feet as it excludes the "frame addition" on a "crawl" of 517 square feet that is depicted on the property record card.

<sup>4</sup> Based upon its dwelling size determinations, including apparently comparable #2, the board of review contends the sales presented by the appellant ranged from \$58.12 to \$69.17 per square foot of living area.

of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted four comparable property sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to comparable #3 presented by the appellant as the sale occurred in November 2009, 13 months prior to the assessment date at issue of January 1, 2011. The Board has also given reduced weight to appellant's comparables #1 and #4 as each of these homes is substantially smaller than the subject dwelling.

The Board finds the appellant's comparable #2 is most similar to the subject in size, style, exterior construction, features and land area. This property also sold in March 2011, which is most proximate in time to the assessment date at issue of January 1, 2011. Due to the similarities to the subject, this property received the most weight in the Board's analysis. As comparable #2 sold for \$70,000 or for \$47.14 per square foot of living area, including land and the subject's assessment reflects a market value of \$96,286 or \$66.87 per square foot of living area, including land, the Board finds the subject is overvalued as the subject has an estimated market value based on its assessment which is substantially more than the best comparable sale in the record. Moreover, none of the comparable sales in the record reflect a market value greater than \$70,000 although the subject has a value in excess of \$96,000.

Based on this limited record, the Board finds the appellant did demonstrate 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: December 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.