



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

APPELLANT: John W. Main  
DOCKET NO.: 11-05261.001-F-1  
PARCEL NO.: 03-08-100-006

The parties of record before the Property Tax Appeal Board are John W. Main, the appellant, and the Knox 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 Knox County Board of Review is warranted. The correct assessed valuation of the property is:

<b>F/Land:</b>	\$	50
<b>Homesite:</b>	\$	3,590
<b>Residence:</b>	\$	22,980
<b>Outbuildings:</b>	\$	18,000
<b>TOTAL:</b>	\$	44,620

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel is improved with a single-family dwelling and a garage along with a barn crib, a pole barn, a shed and a recently constructed pole building. The new pole building has a dirt floor, 16 foot eaves, two 30 foot by 16 foot doors, a walk-in door, no electric service and 5,400 square feet of building area. The property is located in Altona, Walnut Grove Township, Knox County.

Based on the property record card and submission of the Knox County Board of Review, the subject barn crib, shed and pole barn together have an estimated value of \$5,500 or a total assessment of \$1,830. The newly constructed pole 5,400 square foot pole building which was first assessed in 2010 has an assessment of \$20,150 or an estimated market value of approximately \$60,470 according to the assessing officials.

The appellant contests only the assessment of this newly constructed pole building as being excessive based on its actual recent construction costs. The appellant did not dispute any other aspects of the assessment of the subject property. The

appellant seeks to reduce the total outbuilding (farm buildings) assessment from \$21,980 to \$18,000, thereby reducing the assessment of the pole building by \$3,980 in assessment.

In support of this overvaluation argument, the appellant completed Section VI - Recent Construction Information and provided a brief and Attachments B through I. The appellant contends the subject pole building was erected on November 7, 2009 for a price of \$48,500 which includes all costs including contractor fees, architectural or engineering fees, landscaping and/or building permits. The appellant reports that the building was fit for its intended use on December 21, 2009. Attachment B consists of a receipt dated December 18, 2009 from Morton Buildings, Inc. for a Country Craft Building "erected as per Construction Proposal dated 7/13/09" with a total price of \$48,500. This total price reflects an actual cost of \$8.98 per square foot for the pole building.

In the brief, the appellant described the building as a "cold storage, farm building; this is a low class, lighter than typically constructed equipment storage building." The building lacks windows and has a dirt floor. Various specifications of the building are set forth in Attachments F through I.

The appellant also submitted Attachments C and D consisting of pages from the May 2011, *Marshall & Swift/Boeckeh, LLC Valuation Service*, Section 17 (pages 3 and 26). Citing these exhibits, the appellant contends the subject is a "low class D pole utility" building which at "low cost" would be valued at \$5.43 per square foot. For Attachment E, the appellant notes the building was constructed in 2009, not 2010 as recorded by the assessing officials thereby reducing the 17 years of remaining physical life of the building.

Based on this evidence, the appellant requested a reduction in the subject's pole building assessment to \$16,170 which would reflect a market value of approximately \$48,510 for the pole building in accordance with the actual costs of construction.<sup>1</sup>

The board of review presented its "Board of Review Notes on Appeal" wherein the final assessment of the subject property including land of \$48,840 was stated.<sup>2</sup>

The board of review in a three-page letter outlined both a response to the appellant's data and the evidence in support of the subject pole building's assessment. The board of review contends that the appellant is relying upon pages from the May 2011 *Marshall & Swift Valuation Service* manual for Farm Utility

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<sup>1</sup> As set forth on the Farm Appeal petition, outbuilding (farm buildings) total assessment of \$21,980 reduced to \$18,000. Three of the farm buildings are assessed for \$1,830 leaving an assessment of \$16,170 for the subject pole building (\$16,170 x 3 = \$48,510 estimated market value).

<sup>2</sup> This appears to be an error as there is no dispute that the 2011 Notice of Final Decision was issued on February 7, 2012 and presented a total assessment of \$48,600.

Sheds & Buildings to arrive at the requested farm building assessment. However, the assessing officials use the 2010 Illinois Department of Revenue Cost Schedules which is based on the building square footage and the eave height. Citing Exhibit #1, a page from the cost manual, depicting a base cost of \$10.70 or \$10.05 per square foot for 16 foot eave height pole frame buildings of either 5,000 or 6,000 square feet, respectively, the board of review contends this is the uniform method of applying the cost approach to the valuation of all farm buildings by the assessing officials.

Exhibit #2 is a grid analysis of the subject pole barn and three comparable area pole barns reportedly depicting uniformity in assessment methodology. Also submitted were property record cards for the subject and the three comparables as Exhibits #3, #4, #5 and #6 along with "detailed costing pages from our computer aided mass appraisal system (CAMA) indicating that the cost schedules are the same as those from the Illinois Dept. of Revenue's cost manual."

Based on this evidence, the board of review requested confirmation of the subject's outbuilding (farm building) assessment.

In written rebuttal, the appellant contends that the valuation of the subject pole building was based by the assessing officials on a "perceived" value rather than "the actual bill of sale (dollar amount paid)." Thus, the appellant contends that the use of the actual invoice for the subject building is better value evidence than the cost estimates presented by the assessing officials. In addition, the appellant contends that the suggested comparable pole buildings are dissimilar from the subject; in the case of comparable #2, the building is a superior quality Morton Building as compared to the subject Country Craft. Furthermore, regardless of any alleged uniformity, the appellant contends the subject's actual cost of construction is better evidence of the cost of the subject building.

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 the evidence in the record does support a reduction in the building assessment of the subject recently constructed pole building.

The appellant argued that the subject pole building was improperly valued based upon recent construction costs. In support of this contention, the appellant submitted Attachment B along with additional documentation detailing the specifications of the subject building with a reported total cost of \$48,500. The board of review contends that the assessing officials uniformly use the 2010 Illinois Department of Revenue Cost Schedules which is based on the building square footage and the eave height as depicted in Exhibit #1.

For purposes of this appeal, the appellant contended that the pole building was overvalued by the assessor's applied cost manual methodology. 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. Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill.Admin.Code §1910.65(c)). The Board finds that the appellant has overcome this burden.

The appellant presented evidence that was not refuted or contradicted that the subject pole building cost \$48,500 to purchase and have constructed. With regard to the appellant's construction costs, there was an actual receipt (Attachment B) presented to substantiate the reported cost. As to the appellant's construction cost data, the board of review contends that for uniformity all farm buildings are valued by the assessing officials using the applicable Illinois Department of Revenue Cost Schedules and for the subject building, the cost schedule presented a value of \$60,470 (Exhibit #3).

The Property Tax Appeal Board finds that the value of the subject pole building would be the total of the money spent on purchase and construction as represented on this record by Attachment B presented by the appellant. The board of review, on the other hand, presented estimated values as derived from a cost manual. Considering the subject building was only one year old, the Board finds the cost approach as reflected by the best evidence of the purchase price of the pole building less depreciation to be an appropriate method of estimating value of the subject pole building for assessment purposes. Thus, the Board finds the building's actual cost new of \$48,500 is the best basis to determine the estimated market value of the subject building.

The Property Tax Appeal Board further finds the subject pole building's assessment reflects a market value of \$60,470 which is substantially greater than the subject's actual purchase price of \$48,500 as depicted in Attachment B presented by the appellant. Thus, after considering the best value evidence on this record, the Board finds the appellant has demonstrated that the subject pole building's assessment is excessive in relation to its actual value and a reduction in the subject pole building's assessment is warranted commensurate with the appellant's request.

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.