



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

APPELLANT: Daniel Colvis  
DOCKET NO.: 11-05301.001-R-1  
PARCEL NO.: 18-192-038-50

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

**LAND:** \$ 1,650  
**IMPR.:** \$ 63,625  
**TOTAL:** \$ 65,275

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story single family dwelling of brick exterior construction containing 1,596 square feet of above grade living area. The dwelling is approximately 21 years old. Features of the home include a full basement that is partially finished with 1,025 square feet of living area, central air conditioning, a fireplace and a two-car attached garage with 625 square feet of building area. The property has a site with approximately .78 acres and is located in Chester, Randolph County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation based on a recent purchase of the subject property and information on four comparable sales. In support of this argument the appellant submitted information disclosing the subject property was purchased in June 2010 for a price of \$235,000. The appellant testified the home was purchased from Jim and Julie McDonough. The appellant was not related to the sellers. He also testified the home was not

advertised for sale but he learned the home was potentially for sale from his next door neighbor, Jeff Kerkhober, who indicated to him the home may be available. The appellant testified he then approached Julie McDonough at her office at the courthouse and told her he would be interested in the property if they ever decided to sell. The appellant testified the McDonough's called him the next day about selling the property. The appellant testified that the McDonough's were not under any compulsion or duress to sell the property. Their asking price was \$240,000. The appellant offered \$195,000 for the home approximately two days after he was told of the asking price. The appellant testified the previous owners then countered approximately a day later indicating they could not go that low but did not provide an alternative price. The appellant then offered \$200,000 for the property. The previous owners considered the offer and responded within approximately one day that they could not go that low because they had too much money in the property but countered with a price of \$235,000, which was accepted. At the time he purchased the property he was of the opinion that was not the fair cash value of the property. He testified that there are not many nice homes in Chester; therefore, you have to step up and buy a home like the subject property. The appellant explained this type of house does not come up for sale very often. He felt that he was at the mercy of the sellers' asking price when purchasing the home. The appellant testified there was an appraisal prepared for financing of the subject property at the time of purchase that came in at approximately \$240,000.

The appellant also provided information on four comparable sales described as being improved with two, one-story dwellings, a 1.5-story dwelling and a two-story dwelling ranging in size from 1,740 to 2,698 square feet of living area. The dwellings ranged in age from 12 to 75 years old. The comparables were located in Chester, Coulterville and Steepleville. The appellant indicated that comparables #1, #2 and #4 had basements but he was not sure if they had finished area in the basements. He was not sure if comparable #3 had a basement or whether the basement was finished. Each comparable had central air conditioning, three comparables had one or two fireplaces and three were described as having a garage or carport ranging in size from 528 to 600 square feet. The appellant provided photographs and copies of the property record cards for the comparables. Comparables #1, #3 and #4 sold for prices ranging from \$212,500 to \$263,000 or from \$97.48 to \$128.15 per square foot of living area, including land. Testimony provided by the board of review was that comparable #2 sold for \$624,000 but may have included other ground. The appellant testified that Coulterville was

approximately 25 miles northeast from Chester and Steeleville was approximately 15 miles east/northeast from Chester. He was of the opinion, however, that these were all within the same market as the subject. The appellant testified he tried to find homes with similar square footage and quality as the subject property. He agreed that comparable #1 was most similar to the subject property. The appellant also was of the opinion that in comparing the assessments of the properties that sold with their sales prices he did not think the assessment of the subject was correct.

The appellant requested the subject's assessment be reduced to \$55,500 which was calculated by reducing the value reflected by the assessment of \$195,000 based on the national average of decrease in value of housing.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$65,275 was disclosed. The subject's assessment reflects a market value of approximately \$196,080 or \$122.86 per square foot of living area, including land, when applying the 2011 three year average median level of assessment for Randolph County of 33.29% as determined by the Illinois Department of Revenue. The Randolph County Chief County Assessment Officer, Wayne Voss, testified on behalf of the board of review. Mr. Voss was of the opinion that when you consider the sales presented by the appellant and the subject's purchase, the assessment is in "the ballpark" of where the value should be. With respect to the assessments he was also of the opinion the subject's assessment was correct.

Mr. Voss also testified that appellant's sale #2 was not a good comparable. He testified this property sold for \$624,000, which he thought was not realistic for that type of property. He thought possibly there may be some other land in another county associated with the sale but he had not talked to the buyer or seller about the transaction. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant provided copies of aerial photos/maps demonstrating the changes in the subject's land area by the Randolph County mapping department from the time of purchase to the present. (Appellant's Exhibits B & C).

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 the appeal. The Board

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

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. Except in counties with more than 200,000 inhabitants that classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). The Supreme Court of Illinois has construed "fair cash value" to mean what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing, and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970). A contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967).

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 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 on this basis.

The record disclosed the appellant purchased the subject property in June 2010 for a price for \$235,000. The testimony disclosed the parties to the transaction were not related and there were negotiations between the parties over a three or four day period before the transaction was consummated. The appellant also testified the sellers were under no compulsion to sell although the appellant felt some pressure to purchase due to the lack of nice homes in Chester available for sale. The appellant also testified the home was not advertised for sale but he learned of the potential availability of the property from a neighbor. He then approached the previous owners which started the negotiations. Although the property was not exposed

on the open market, which is an element of an arm's length transaction, the Board finds the price is generally reflective of market value. This is also supported by the appellant's testimony that an appraisal prepared for financing the purchase arrived at an estimated market value of approximately \$240,000. The Board also finds the subject's assessment reflects a market value of approximately \$196,080 or \$122.86 per square foot of living area, including land, which is significantly below the purchase price. Considering the purchase price, the Board finds the subject property is not overvalued for assessment purposes.

In further support of his argument the appellant provided four comparable sales. The Board gives no weight to comparable sale #2 which sold for \$624,000. Mr. Voss testified this was not a realistic price for this type of property in Randolph County. The remaining three sales had varying degrees of similarity to the subject property. These properties sold from January 2011 to November 2011 for prices ranging from \$212,500 to \$263,000 or from \$97.48 to \$128.15 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$196,080 or \$122.86 per square foot of living area, including land, which is within the range of these sales on a square foot basis. The Board finds these sales do not support the proposition that the subject property is overvalued.

Based on this 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 on this basis.

At the hearing the appellant also appeared to make an assessment uniformity argument when he asserted that when comparing the comparables' assessments with their respective purchase prices the subject's assessment was too high. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code §1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the data, the Board finds the appellant has not met this burden.

The comparables had assessment to sale price ratios ranging from approximately 21% to 28%, rounded. The subject has an assessment to sales price ratio of approximately 28%, rounded, which is within the range established by the comparables. Based

on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's assessment was inequitable and a reduction in the subject's assessment is not justified on this basis.

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

*Tracy 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: February 21, 2014

*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.