



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

APPELLANT: Chris Vahle
DOCKET NO.: 11-05348.001-R-1
PARCEL NO.: 04-201-012-16

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

**LAND: \$8,335
IMPR.: \$49,165
TOTAL: \$57,500**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single-family dwelling of frame exterior construction containing 1,675 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached two-car garage of 576 square feet. The property has a 15,000 square foot site and is located in Jerseyville, Jersey Township, Jersey County.

The appellant's appeal is based on overvaluation¹ and includes a cover letter explaining additional reasons to challenge the subject's estimated market value. In the letter, the appellant noted that about one year ago an "income restricted subdivision [was] built directly behind our home with thirty two 1200 square foot homes. These cheaply built homes were built ten feet from our property line reducing our privacy and lower our properties [sic] curb appeal." Also as part of the appeal, the appellant included both ground-level and aerial photographs depicting the

¹ As part of the appeal, the appellant reported the assessments of the subject and comparables and argued that the subject's assessment should be similar to the average of the comparables' improvement assessments on a per-square-foot basis in the cover letter. However, the sole basis of the appeal in Section 2d of the Residential Appeal petition was "comparable sales." "Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board." (35 ILCS 200/16-180).

subject property in relationship to Lexington Farms, an income restricted subdivision.

In further support of the market value argument, the appellant submitted information on eight comparable sales located from across the street to 3.27-miles from the subject property. The comparables were described as one-story or 1.5-story dwellings of "Masonite," brick, frame or frame and brick exterior construction that range in size from 1,500 to 2,236 square feet of living area. The dwellings range in age from 5 to 51 years old. Three of the comparables have a full basement; five of the comparables have slab or crawl-space foundations. Each home has central air conditioning and a garage ranging in size from 308 to 633 square feet of building area. Three of the comparables also have a fireplace. The comparables have sites ranging in size from 6,435 to 34,061 square feet of land area. The comparables sold from March 2007 to September 2011 for prices ranging from \$99,000 to \$174,000 or from \$66.00 to \$85.80 per square foot of living area, including land. In the letter, the appellant reported the average sales price of these comparables was \$77.76 per square foot and applying this figure to the subject would result in a market value of \$130,248.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$48,535 which would reflect a market value of approximately \$145,605 or \$83.93 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal." The subject's total assessment of \$60,290 reflects a market value of \$182,255 or \$108.81 per square foot of living area, including land, when applying the 2011 three year average median level of assessment for Jersey County of 33.08% as determined by the Illinois Department of Revenue.

The Jersey County Board of Review proposed to stipulate to an assessment reduction for the subject property to \$59,000. The appellant was informed of this proposed assessment reduction and the appellant refused the proposed reduction contending in the correspondence which will be further discussed as the appellant's rebuttal in this proceeding that a more appropriate assessment would be \$55,410.

In further response to the appeal, the board of review presented a letter outlining a response to the appellant's data along with additional comparable sales to support the subject's estimated market value as reflected by its assessment. As to the appellant's comparable sales, the board of review noted that only one property was in the subject's subdivision and five of the comparables were dwellings that were over 15 years old. Moreover, of those five homes, three of the homes were over 40 years old.

In addition, the board of review contended that the subject is located in a newer subdivision which is surrounded by similar

homes with an older established subdivision to the west and new construction of a senior living complex and an income restricted subdivision to the east. The board of review included a ground-level color photograph of the rear yard of the subject and contended that while the income restricted homes may be ten feet from the subject's property line, given the distance from the rear of the subject dwelling to the property line "the picture shows no evidence of [a] detriment to the adjacent property owners."

To support the subject's estimated market value, the board of review presented a grid analysis of six comparable sales with adjustments. The comparables are located from across the street to .45 of a mile from the subject property. The comparables are improved with one-story dwellings of frame or frame and masonry construction that range in size from 1,396 to 1,773 square feet of living area. The dwellings were constructed from 2004 to 2007. Features of the comparables include a full unfinished basement, central air conditioning and a garage ranging in size from 400 to 576 square feet of building area. Three of the comparables have a fireplace. These six comparables sold from October 2008 to April 2011 for prices ranging from \$149,000 to \$180,000 or from \$100.95 to \$112.82 per square foot of living area, including land.

The grid includes adjustments for exterior construction, above grade size, basement size, fireplace amenity, differences in garage size and/or other amenities. This process resulted in adjusted sales prices ranging from \$159,260 to \$177,540. As to the adjustments, the board of review noted that comparables #3 and #4 have the least amount of adjustments although comparable #3 lacks a brick veneer on front, is slightly larger and lacks a fireplace. Comparable #4 has a brick veneer front, was larger than the subject, has a smaller garage, but also has a fireplace. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In the appellant's filing in response to the proposed assessment reduction, the appellant also commented upon the board of review's evidence that the adjusted sales prices in the grid range from \$159,260 to \$177,540 and the average of the six comparables would be \$171,645. Furthermore, averaging just the high and low sales would reflect \$168,400. The appellant noted that "many" of the sales are from multiple years ago and thus do not accurately reflect "today's current housing market in which home sale prices have declined."

As an argument for applying an average sales price to the subject, the appellant contends his home does not have any expensive upgrades to the inside that would increase the value more than an average home. The subject has eight year old carpet, no hardwood floors; original countertops, no granite or other updates. The appellant included 11 interior color photographs to support this contention. Additionally, the board of review's argument as to the best comparables are not on the

subject's street and do not have low income housing "ten feet from [the] property."

As a final point, the appellant contends that he used various websites which he described as "some of the top home value assessment sites to compare my home value." He acknowledged that the website uses its own formula "based off recent home sales in your neighborhood, tax assessments, demographics and other factors." He reported that Zillow estimated the subject at \$153,974; Homes.com at \$157,900; Chase.com at \$156,000; and Bank of America at \$162,000.

In conclusion, the appellant requested that the subject be assessed like board of review comparables #3 and #4 or at \$28.105 per square foot of living area for an improvement assessment of \$50,665. Then adding in the land assessment, the new total assessment would be \$55,410

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 (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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of 14 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the eight comparables presented by the appellant as comparable #1 sold in March 2007 which is a date too distant in time to be indicative of the subject's estimated market value as of January 1, 2011 and the remaining comparables presented by the appellant were located from .82 to 3.27-miles from the subject property and therefore not shown to be in a similar location to the subject dwelling for purposes of comparison.

The Board has also given reduced weight to board of review comparables #4, #5 and #6 due to differences in size, basement size and/or date of sale. Moreover, these sales were least proximate in time to the assessment date of January 1, 2011. The Board finds the board of review comparables #1, #2 and #3 are most similar to the subject in location, size, style, exterior construction, features and age and these properties also sold on dates which bracket the assessment date of January 1, 2011. Due to the similarities to the subject and proximity in date of sale,

these comparables received the most weight in the Board's analysis. These three comparables sold for prices of \$170,000 or \$175,000 or from \$103.31 to \$106.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$182,255 or \$108.81 per square foot of living area, including land, which is above the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on this 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.