



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

APPELLANT: David Hardle
DOCKET NO.: 11-05377.001-R-1
PARCEL NO.: 01-36-228-005

The parties of record before the Property Tax Appeal Board are David Hardle, the appellant, and the Hancock 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 Hancock County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$788
IMPR: \$3,436
TOTAL: \$4,224

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a frame garage of 576 square feet of building area that was constructed in 1998. The property has a 16,000 square foot site and is located in Nauvoo Township, Hancock County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant completed Section VI - Recent Construction reporting a land purchase price of \$2,700 in 2002 and a garage, cement and labor cost of \$2,000. The amounts reportedly include all construction costs, although the owner or a member of the owner's family acted as the general contractor and the "estimated value of the service" was reported as "\$2,000 all materials and cement and labor." The appellant stated that non uncompensated labor was performed and the estimated value of labor was \$350.

As additional information, the appellant stated, "The only building on this lot is a 24 x 24 old garage that my neighbors were going to tear down. I poured a slab and moved it with a backhoe. The garage is falling apart. The door doesn't work, the shingles are bad and siding is broken and falling off on all

sides." The appellant also included several color photographs depicting the garage door, broken and/or the absence of siding and a photograph identified as "entire roof shingles are rotted and leaks." In conclusion, the appellant wrote that "labor and all the cement was \$2,000."

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$1,788 which would reflect an estimated market value of \$5,364, including the land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$4,224 was disclosed. The subject's assessment reflects a market value of \$12,647 or \$21.96 per square foot of building area, including land, when applying the 2011 three year average median level of assessments for Hancock County of 33.40% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code §1910.50(c)(2)(A)).

As part of its evidence, the board of review noted the land was purchased in 2002 and no evidence was submitted regarding the terms of the sale "and the buyer was an adjacent land owner." Additionally, the appellant's contention of the cost of \$2,000 for the old garage, cement and labor lacks any documentation to support these costs which the board of review contends "are extremely low." Furthermore, it "is unclear if any value is attributed to the garage itself."

In support of the subject's assessment, the board of review presented information on two comparable properties located 11 and 21 miles from the subject. The comparable parcels contain 24,785 and 51,750 square feet of land area respectively. The parcels are improved with frame garages of 624 and 768 square feet of building area which were built in 1990 and 1987, respectively. These parcels sold in March 2010 and May 2013 for prices of \$22,500 and \$13,500 or for \$29.30 and \$21.63 per square foot of building area, including land.

Based on this evidence, the board of review requested confirmation of 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 not 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the appellant's evidence of recent construction costs totaling \$4,700 has no substantive evidentiary support in the record. The land purchase price occurred 9 years prior to the assessment date and thus provides no credible evidence as to the land value as of the assessment date at issue of January 1, 2011. Likewise, the appellant's evidence of material, cement and labor costs of \$2,000 has no documentary support in terms of receipts for materials and the evidence of the labor/general contractor value of services is also contradictory in Section VI of the appeal petition.

By comparison, the two comparable sales presented by the board of review support the subject's estimated market value based upon its assessment. Each comparable garage is larger than the subject and each comparable parcel is larger than the subject. However, accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Therefore, the Board finds the suggested comparable sales are sufficiently similar in various respects when compared to the subject property and present reliable indicators of the estimated fair market value of the subject.

In conclusion based on this evidence, 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 warranted on this record.

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: 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.