



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

APPELLANT: Dennis Wooff
DOCKET NO.: 11-05402.001-R-1
PARCEL NO.: 01-360-004-00

The parties of record before the Property Tax Appeal Board are Dennis Wooff, 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: \$17,335
IMPR.: \$71,981
TOTAL: \$89,316

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Jersey County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story dwelling of brick construction with approximately 2,362 square feet of living area. The dwelling was constructed in 1991. Features of the home include a full walkout-style basement with finished area, central air conditioning, a fireplace and an attached two-car garage. The property has an approximately 14,300 square foot

site just off the 9th hole fairway with a view of the golf course. The property is located in Godfrey, Elsah Township, Jersey County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$270,000 as of June 4, 2012. In addition, the appellant submitted a Comparative Market Analysis prepared by Amy Wooff Flach of Wooff Realtors. The appellant Dennis Wooff included a cover letter on the stationery of Wooff Realtors asserting that the market analysis considered two approaches: (1) sales of homes in Jersey County suggesting a probable price for the subject of \$258,000 and (2) sales of homes in Madison County suggesting a probable price for the subject of \$264,486.

Based on this evidence, the appellant requested a total assessment reflecting a market value of approximately \$261,855 or \$110.86 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$100,000. The subject's assessment reflects a market value of \$302,297 or \$127.98 per square foot of living area, land included, when using the 2011 three year average median level of assessment for Jersey County of 33.08% as determined by the Illinois Department of Revenue.

As part of its submission, the board of review proposed an assessment reduction to \$95,000 which would reflect a market value of approximately \$285,000. The appellant was informed of this proposed assessment reduction and presumably rejected the proposal in that the only response submitted by the appellant was additional listings evidence in a letter dated August 14, 2013 with attachments.

In a letter authored by Christy L. Hayes, Clerk of the Jersey County Board of Review, she asserted that appraisal sale #1 was overstated in lot size as compared to the GIS map and platted site size of 22,651 square feet.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales where comparable #1 was the same property as appraisal sale #1. Based on this evidence, the board of review requested an assessment reflective of a market value of \$285,000 for the subject property.

In rebuttal, the appellant provided additional documentation depicting the sale in August 2013 of one of the listings in his letter dated August 14, 2013. The property reportedly sold for \$275,000. The appellant further noted that the assessment of this property was \$118,805 or about 22% in excess of its recent sale price.¹

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the comparable listings and/or the sale submitted by appellant in conjunction with his rejection of the proposed assessment reduction and his rebuttal argument.

Conclusion of Law

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. 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 Property Tax Appeal Board has given little weight to board of review comparables #4 and #5 as these sales occurred in 2008 and 2009, dates more remote in time from the valuation date at

¹ The Board finds this type of percentage analysis at to a lone property is not an accurate measurement or a persuasive indicator to demonstrate inaccuracy of the subject's assessment. Moreover, the Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. Furthermore, the Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

issue of January 1, 2011 and thus, less likely to be indicative of the subject's market value as of the date at issue.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant with an estimated market value of \$270,000 as of June 4, 2012. While the appraisal has an opinion of value approximately 1.5 years after the valuation date at issue, the appraisal was based in part upon two sales that occurred in August 2011 along with one sale in March 2012 with consideration of listings. All of the comparables examined had varying degrees of similarity to the subject with only one property not being on a golf course; appraisal sale #2 differed in both location being on a river and in design by being a tri-level dwelling. The board of review comparable sale #1 which was presented in the appraisal report, sold in August 2011 for a price of \$280,000. Moreover, board of review comparables #2 and #3 sold for \$265,000 and \$275,000, respectively, in 2010 and 2012, which brackets the common sale property presented by the parties, despite that these two comparables have substantially larger lots than the subject or the common comparable. Based on these two sales which bracket the valuation date at issue, the Board finds that the appraised value conclusion of \$270,000 is the best measurement of the subject's total market value in the record as of January 1, 2011.

The subject's assessment reflects a market value of \$302,297 or \$127.98 per square foot of living area, including land, which is above the appraised value and also above the best comparable sales in the record presented by the board of review. Thus, the Board finds the subject property had a market value of \$270,000 as of the assessment date at issue. Since market value has been established the 2011 three year average median level of assessments for Jersey County of 33.08% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mario M. Lino

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 19, 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.