FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Michael Wind
DOCKET NO.: 11-05482.001-R-1
PARCEL NO.: 08-08-06-255-002

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

LAND:	$5,870
IMPR.:	$43,100
TOTAL:	$48,970

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Clinton 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 1+-story dwelling of frame construction with 2,205 square feet of living area. The dwelling was constructed in 1976. Features of the home include a crawl-space foundation, central air conditioning and an attached garage of 420 square feet of building area. The property has a 6,400 square foot site and is located in Carlyle, Carlyle Township, Clinton County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales in Carlyle which are located 6 or 7 miles from

the subject property. The comparables consist of either .26 or .27-acre parcels that are improved with 1.5-story dwellings of brick exterior construction. The homes range in age from 75 to 85 years old and range in size from 1,876 to 2,705 square feet of living area. Two of the comparables have basements with finished area. Each comparable home has central air conditioning and two have a fireplace. These comparables also have garages ranging in size from 420 to 720 square feet of building area. These properties sold between June and September 2011 for prices ranging from $94,000 to $138,000 or from $35.12 to $58.67 per square foot of living area, including land. At the hearing, the appellant further noted that given general decreasing home values at the relevant time period, the subject's increased assessment was not justified. Based on this evidence and argument, the appellant requested a total assessment of $40,000 which would reflect a market value of approximately $120,000 or $54.42 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 $48,970. The subject's assessment reflects a market value of $146,793 or $66.57 per square foot of living area, land included, when using the 2011 three year average median level of assessment for Clinton County of 33.36% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a three-page letter along with Exhibits A through D. At hearing, the board of review was represented by the Chief County Assessment Officer, Linda Mensing, with all three of the board members in attendance at the hearing.

Exhibit B consists of a grid analysis of nine comparable sale properties where comparables #1, #2 and #3 were the same properties presented by the appellant as his comparables #1, #2 and #3, respectively. The board of review's six additional comparables are located up to 6 miles from the subject property. The parcels range in size from 5,600 to 1.43-acres of land area and are improved with 1-story, 1+-story and 1-story with attic dwellings of frame, masonry or frame and masonry construction. The homes were built between 1939 and 1990 and range in size from 1,120 to 2,002 square feet of living area. One of these comparables has a partial basement and five have central air conditioning. Two of the homes have a fireplace and each has a garage ranging in size from 364 to 1,048 square feet of building area. These six properties sold between June 2003 and January 2012 for prices ranging from $110,000 to $150,000 or from $73.93 to $98.21 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant noted that none of the board of review's suggested comparables is a 1.5-story dwelling like the subject and further noted that two of the sales did not occur in 2011. Also as part of rebuttal, the appellant mistakenly

contends that the "sale price per square foot of above-grade living area" calculation should also include garage area. Similarly, the appellant argued that finished basement area should also be added to above-grade living area to determine the sales price per square foot figure. In a similar manner, the appellant disputed the data in board of review Exhibit B and also pointed out various differences in features and amenities between the subject and the suggested comparable properties.

As additional rebuttal, the appellant also presented new evidence regarding the cost of construction of the subject dwelling based on data from Hawkins Research, Inc.

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 cost of construction analysis submitted by appellant in conjunction with his rebuttal argument as the basis of this appeal and the response from the board of review consisted of evidence of sales of suggested comparable properties, not what those structures/improvements would cost to build new.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

After having heard the testimony and after reviewing the record, the Board has given no weight to board of review comparables #8 and #9 which sold in 2003 and 2005, respectively. The Board finds these two sales were too distant in time to be indicative of the subject's estimated market value as of the assessment date at issue of January 1, 2011. The Board has also given reduced weight to board of review comparable #4 which dwelling is substantially smaller than the subject. The Board has also given reduced weight to each of the appellant's comparables as these homes were built in 1930 and 1937 which makes them all substantially older than the subject dwelling. The appellant's suggested comparables are each substantially older than the subject dwelling and would necessitate adjustments to reflect the subject's newer age. Similarly, the Board has given reduced weight to board of review comparable #7 as this home was built in 1939 and is, thus, much older than the subject.

The Board finds the best evidence of market value to be board of review comparable sales #5 and #6. The board of review noted its most similar comparable #5 was not in the subject's immediate vicinity and has a larger lot than the subject. The Board finds these two most similar comparables presented by the board of review sold for prices of $77.76 and $92.02 per square foot of living area, including land. The subject's assessment reflects a market value of $66.57 per square foot of living area, including land, which is below these most similar comparable sales in the record and appears well-justified given the subject's age and dwelling size when compared to these properties. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value 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.

Chairman

Member

Member

Member

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: June 20, 2014

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.