



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

APPELLANT: Grace J. & Paul A. Goedde, Trustees  
DOCKET NO.: 11-05520.001-R-1  
PARCEL NO.: 06-06-15-153-014

The parties of record before the Property Tax Appeal Board are Grace J. & Paul A. Goedde, Trustees, the appellants, 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:** \$9,860  
**IMPR.:** \$46,260  
**TOTAL:** \$56,120

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 one-story dwelling of brick construction with 2,100 square feet of living area. The dwelling was constructed in 1964. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached two-car garage. The property has a 15,000

square foot corner site and is located in Breese, Breese Township, Clinton County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$137,000 as of January 1, 2010 along with three additional comparable sales. The appraisal was prepared for a property tax appeal and appraised the fee simple rights in the subject property using both the sales comparison and cost approaches to value.

The appraiser noted the subject property was in need of updating and repairs at the time of the inspection with an overall condition deemed to be "less than average."

Under the cost approach the appraiser estimated the subject had a site value of \$30,000. The appraiser estimated the replacement cost new of the improvements to be \$211,119. The appraiser estimated physical depreciation to be \$105,560 resulting in a depreciated improvement value of \$105,559. The appraiser also estimated the site improvements had a value of \$4,000. Adding the various components, the appraiser estimated the subject property had an estimated market value of \$139,559 under the cost approach to value.

Under the sales comparison approach, the appraiser analyzed three sales of properties located from .09 to .28 of a mile from the subject property. The comparables were one-story brick or frame and brick dwelling that were 16 to 44 years old. The homes range in size from 1,520 to 1,641 square feet of living area and feature full or partial basements with finished area, central air conditioning and a one-car or a two-car garage. These properties sold between May 2009 and October 2009 for prices ranging from \$130,000 to \$146,000 or from \$85.53 to \$89.30 per square foot of living area, including land. The appraiser made adjustments to the comparables for lot size, condition, room count, dwelling size, basement size, basement finish, energy efficient items and/or other amenities. The adjustment process resulted in adjusted sale prices ranging from \$135,892 to \$139,797.

The additional comparable sales were located within 15 blocks of the subject property and consist of a tri-level and 2, one-story dwellings of brick or brick combo exterior construction. The homes range in age from 29 to 41 years old and range in size from 1,771 to 2,550 square feet of living area. Two of the

comparables have finished basement area and each comparable has central air conditioning and a garage ranging in size from 440 to 696 square feet of building area. Two of the comparable have a fireplace. These three properties sold between February and November 2011 for prices ranging from \$125,000 to \$144,000 or from \$55.02 to \$70.58 per square foot of living area, including land.

Based on the foregoing evidence, the appellants requested an assessment reduction reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,120. The subject's assessment reflects a market value of \$168,225 or \$80.11 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.

The board of review criticized the appellants' appraisal report for providing a value as of January 1, 2010 instead of the assessment date of January 1, 2011. The board of review also criticized the appellant's additional comparable sales as being either a bank REO sale or differing from the subject dwelling in design. As to the appellants' additional comparable sales, the board of review reiterated these properties in Exhibit B, identified as comparables #1 through #3, with corrections to dwelling size and other descriptive changes, although the sale date and price were correct as reported by the appellants.

In support of its contention of the correct assessment the board of review submitted information on eight additional comparables sales in Exhibit B identified as comparables #4 through #11. These one-story frame, brick or frame and brick dwellings range in age from 18 to 61 years old. The homes range in size from 1,232 to 2,281 square feet of living area. Features include a basement, one of which has finished area, central air conditioning and a garage. Three of the comparables have a fireplace. In its memorandum with the evidence, the board of review contended that its comparable #11 was not a valid sale as it was not advertised prior to sale. The sales occurred between December 2009 and January 2013 for prices ranging from \$142,000 to \$192,000 or from \$83.30 to \$115.33 per square foot of living area, including land.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants contend that the board of review's staff advised that the appraisal of the subject property was appropriate evidence to be presented in this matter. Thus, the appellants find it to be disingenuous of the board of review to now criticize the appraisal for the date of valuation. As to the board of review's contention that the subject property is in "average" condition, the appellants outlined 17 items that they contend are structural and other defects in the subject property and make the property less than "average."

As to the board of review's suggested comparable sales, the appellants dispute consideration of comparables #4 and #7 as they sold in 2012 and 2013. Also, comparable #9 has a finished basement as compared to the subject which lacks any basement finish. Lastly, comparable #10 is a much newer dwelling as compared to the subject.

#### **Conclusion of Law**

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

The Board has given reduced weight to the appraisal submitted by the appellants as the appraiser relied primarily on the sales comparison approach in opining a value for the subject and those sales occurred in mid and late 2009 whereas the valuation date at issue is January 1, 2011. Similarly, in this record, the Board has given reduced weight to sales that occurred most distant from the assessment date of January 1, 2011 and/or those properties that differed most from the subject in design, age, size and/or features such as a finished basement.

Given the assessment date at issue and the sales presented, the Board finds the best evidence of market value to be the appellants' additional comparables #1 and #2 along with board of review comparable sale #9. These three sales occurred between February and November 2011 and sold for prices ranging from \$76.04 to \$108.54 per square foot of living area, including

land. The subject's assessment reflects a market value of \$168,225 or \$80.11 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Based on this evidence the Board finds a reduction in the subject's assessment is not 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. 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: July 18, 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.