



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

APPELLANT: Thomas Hollingsworth  
DOCKET NO.: 11-05616.001-R-1  
PARCEL NO.: 12-17-358-007

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

**LAND:       \$875**  
**IMPR.:     \$19,425**  
**TOTAL:     \$20,300**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 1.5-story dwelling of frame construction containing 1,588 square feet of living area. The dwelling was constructed in 1948. Features of the home include a crawl-space foundation, central air conditioning and a shed. The property has a 15,000 square foot corner site and is located in Opdyke, Pendleton Township, Jefferson County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$55,000 as of March 1, 2012. The appraisal was prepared by Cynthia L. Martin, a State of Illinois Certified Residential Real Estate Appraiser. In estimating the market value of the subject property, the appraiser developed the cost and the sales comparison approaches to value.

In the Supplemental Addendum, the appraiser wrote "the square footage adjustment is based upon the main level only as well as the Cost Approach per the insistence of the homeowner." Thus, while the appraiser reported a gross living area of 1,588 square feet for the subject dwelling, throughout the report the appraiser analyzed the dwelling as if it contains 1,204 square feet of living area which only accounts for the first floor area and excludes the half-story area of 384 square feet. The

appraiser's schematic drawing of the subject further supports the actual total dwelling size of 1,588 square feet of living area.

Under the cost approach, the appraiser estimated the subject had a site value of \$5,000. The appraiser estimated the reproduction cost new of the improvements to be \$92,125 based upon a understated dwelling size of 1,204 square feet. The appraiser estimated physical depreciation to be \$46,063 resulting in a depreciated improvement value of \$46,062. Adding the various components, the appraiser estimated the subject property had an estimated market value of \$51,062 under the cost approach to value. In the addendum, the appraiser noted that no consideration was given to the cost approach in the appraiser's final analysis.

Using the sales comparison approach, the appraiser provided information on three comparable sales located from 3.57 to 8.05-miles from the subject. The comparables are described as one-story or 1.5-story dwellings of vinyl or aluminum exterior construction that range in size from 944 to 1,853 square feet of living area. The dwellings range in age from 52 to 82 years old. One of the comparables has a basement with finished area. One of the homes has central air conditioning and two have window air conditioners. One of the comparables has a detached two-car garage and one of the comparables has a fireplace. Each of the properties has a shed. The comparables have sites ranging in size from 7,500 to 17,500 square feet of land area. These three comparables sold in September or October 2011 for prices ranging from \$52,000 to \$64,800 or from \$32.38 to \$62.01 per square foot of living area, including land.

Despite the description of the subject dwelling as containing 1,588 square feet of gross living area, the appraiser analyzed the subject in comparison to the comparable sales as a 1,204 square foot dwelling. Thus, after making adjustments to the comparables for differences from the subject in location, lot size, room count, dwelling size, basement and basement finish and/or other amenities, the appraiser estimated the comparables had adjusted prices ranging from \$52,530 to \$57,120 or from \$28.35 to \$60.51 per square foot of living area, including land. Based on this data the appraiser estimated the subject had an estimated value under the sales comparison approach of \$55,000 or \$45.68 per square foot of living area based on the understated dwelling size of 1,204 square feet.

In reconciling the two approaches to value, the appraiser gave most weight to the sales comparison approach to value and estimated the subject property had a market value as of March 1, 2012 of \$55,000, which would reflect a price of \$34.63 per square foot of living area, including land, based on the dwelling's actual gross living area of 1,588 square feet.

As additional sales data, the appellant submitted five printouts from the Multiple Listing Service depicting residential properties that sold in Opdyke, Belle Rive, Nason and Ina. These

properties consist of one-story or 1.5-story frame dwellings that were built between 1920 and 1965. The homes range in size from 920 to 1,700 square feet of living area and each has central air conditioning. Two of the comparables have unfinished basements. These properties sold between January 2011 and April 2012 for prices ranging from \$40,000 to \$50,500 or from \$26.47 to \$54.89 per square foot of living area, including land.

Based on the foregoing evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$26,230 was disclosed. The subject's assessment reflects a market value of \$78,816 or \$49.63 per square foot of living area, including land, when applying the 2011 three year average median level of assessment for Jefferson County of 33.28% as determined by the Illinois Department of Revenue.

The board of review submitted no other information to support the subject's estimated market value based on its assessment. Without any additional 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 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 (3<sup>rd</sup> 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 Board finds that little weight can be given to the appraiser's value conclusion for the subject property as the entirety of the appraisal analysis, as reportedly required by the appellant, did not account for the actual dwelling size of the subject property, but only valued the dwelling's first floor area. Thus, the Board will analyze the sales data presented in the appraisal to determine whether the subject dwelling of 1,588 square feet of living area is overvalued.

The sales utilized by the appraiser were reasonable and similar to the subject in location, size, style, exterior construction, features, age and land area given the subject's rural location. These properties also sold reasonably proximate in time to the

assessment date at issue of January 1, 2011. The three dwellings range in size from 944 to 1,853 square feet of living area. These comparables sold in September or October 2011 for prices ranging from \$52,000 to \$64,800 or from \$32.38 to \$62.01 per square foot of living area, including land. The Board has afforded little weight to the five additional sales presented by the appellant due to differences in size, date of sale and/or differences in features.

The subject's assessment reflects a market value of approximately \$78,816 or \$49.63 per square foot of living area, including land, which exceeds the range of the sales presented in the appraisal in terms of overall value. When comparing the subject property to these three comparables, the Board finds the subject's estimated market value based on its assessment is not supported by these sales. After considering adjustments and the differences in these comparables when compared to the subject, the Board finds the record demonstrates that the subject property's assessment is excessive in relation to its market value and a reduction in the subject's assessment is warranted.

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.