FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Les & Brenda Oyler
DOCKET NO.: 11-05773.001-R-1
PARCEL NO.: 06-1-140-05

The parties of record before the Property Tax Appeal Board are Les & Brenda Oyler, the appellants, and the Saline 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 **Saline** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	$155
Homesite:	$215
Residence:	$109,807
Outbuildings:	$0
TOTAL:	$110,177

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel is comprised of 5-acres of land area that is improved with a 1.5-story single-family dwelling of frame, brick and stucco exterior construction that was built in 2010. The dwelling contains approximately 3,170 square feet of living area[1] with a full finished walkout-style basement, central air conditioning and an attached garage.[2] The subject property is located in Harrisburg, Harrisburg Township, Saline County.

[1] The appellants' appraisers report dwelling sizes of 3,183 and 3,170 square feet of living area, respectively. The board of review failed to provide a copy of the subject's property record card as required. (86 Ill.Admin.Code §1910.40(a)). Thus, the board of review failed to support the stated dwelling size of 2,313 square feet of living area. The appraisal reports each include architectural drawings of the subject dwelling. Thus, the Board finds that the appellants have presented the best evidence of the subject's dwelling size through the appraisal prepared by Bramlet.
[2] One appraiser described the garage as a two-car building and one described the garage as a four-car building.

On the Residential Appeal form, the appellants marked the basis of the appeal as recent appraisal. Through the two appraisals filed with the Property Tax Appeal Board, the appellants contend the subject's market value was not accurately reflected in its assessed valuation.

For the first report, the appraiser, Dean Bittle, a State certified real estate appraiser, estimated the subject has a market value of $270,000 as of February 14, 2012. The appraiser analyzed by the cost and sales comparison approaches to value to arrive at his conclusion.

Bittle described the subject site as having 44,676 square feet of land area. Also, while the home was new, the landscaping and a small amount of exterior construction was lacking.

Under the cost approach, the appraiser estimated the subject had a value of $431,000.

Under the sales comparison approach, the appraiser analyzed sales of three comparable properties located from .50 to 11-miles from the subject. After adjusting the comparables for differences from the subject, the appraiser opined an estimated market value for the subject of $270,000 based on this sales data.

In the second appraisal, appraiser, David Bramlet, a State Certified Residential Real Estate Appraiser, estimated the subject property had a market value of $330,000 as of March 14, 2012. The appraisal was prepared for purposes of a refinance transaction and the client was Farmers State Bank. The fee simple rights in the property were appraised.

Bramlet noted the subject property consists of 5-acres of land. He also reported the dwelling has two fireplaces.[3] He described the subject dwelling as being of above average quality. "The home is one of the nicest in the area inside and out." The home was further described as mostly brick exterior with some vinyl. The full basement was finished "in the same quality as the upstairs."

Bramlet did not prepare the cost approach, but used the sales comparison approach in valuing the subject by analyzing four sales. After adjusting the comparables for differences from the subject, the appraiser estimated the subject's value as $330,000.

Based on this evidence, the appellants requested a reduction in the subject's total assessment to $100,000 which would reflect the "average" of the two appraisers' opinions of value (including the farmland acreage).

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final total assessment of $155,060

[3] Appraiser Bittle did not report any fireplaces for the subject and the board of review similarly reported the subject has no fireplaces.

was disclosed. The assessment consists of $155 for farmland plus an assessment of $215 for homesite land and $154,690 for the residence. Therefore the final assessment consisting of the homesite and dwelling totals $154,905 and reflects a market value of $464,622 using the 2011 three-year median level of assessments for Saline County of 33.34%. (86 Ill.Admin.Code §1910.50(c)(1)).

In support of the subject's estimated market value based on its assessment, the board of review submitted a letter along with a grid analysis of three suggested comparable sales. As to the subject dwelling, the board of review reported the home has two kitchens and 3 ½ baths. Additionally, the home is bordered on the north by Shawnee Hills subdivision and Shawnee Hills Country Club and Golf Course "sits to the west and north." (See aerial photograph attached to the letter).

The three comparable sales were further described in the letter noting the comparables were from nearby to 7-miles from the subject. Comparables #1 and #2 were presented by Bramlet as his comparable sales #3 and #2, respectively. The homes were 1.5-story frame dwellings of frame exterior construction. The homes were built between 1990 and 2008 and range in size from 1,608 to 2,210 square feet of living area. Board of review comparable #3 sold in February 2007 for $361,950 or $163.78 per square foot of living area, including land. The board of review noted that the comparable sales range from $162.70 to $205.22 per square foot of living area, including land and present an average of $177.23 per square foot whereas the subject is "superior in condition and quality to the comparable properties."

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

In written rebuttal, the appellants criticize comparables #1 and #2 presented by the board of review for having substantially more land area than the subject. As to board of review comparable #3, the appellants note the purchase occurred in 2007 "at the height of the housing market." As home values have declined since that time, the appellants contend this is not a fair comparable.

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 that a reduction in the subject's assessment is warranted.

The appellants argued that the subject's assessment was not reflective of market value. 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). The Board finds this burden of proof has been met and a reduction in the subject's assessment is warranted on this record.

The Board finds the appellant submitted two appraisals of the subject property with final value conclusions of $270,000 as of February 14, 2012 and $330,000 as of March 14, 2012, respectively. The board of review did not submit an appraisal, but rather presented three comparable sales, two of which were utilized by appraiser Bramlet with adjustments for differences.

The Board finds that due to the assessment date at issue of January 1, 2011, less weight must be afforded to board of review comparable #3 which sold in 2007. Moreover, the Board gives more weight to consideration of board of review sales #1 and #2 as used in the Bramlet appraisal with adjustments for differences from the subject property.

Having considered both appraisal reports and the details provided by the respective appraisers, the Board finds the appraisal prepared by Bramlet is the most credible and reliable indicator of the estimated value of the subject property. The Board finds that the lack of some of the descriptive details, such as failing to report the fireplace and not describing the interior in much detail, make the Bittle report less credible and reliable.

In light of the foregoing analysis, the Board finds that the value conclusion presented by appraiser Bramlet of $330,000 is the most reliable indicator of the value of the subject property. The subject homesite and dwelling have an estimated market value of $464,622 which is higher than the appraised value. Thus, the Property Tax Appeal Board finds that a reduction in the subject's improvement assessment is warranted so that the homesite and residence reflect the appraised value of $330,000. Since market value has been established, the three-year median level of assessments for Saline County for 2011 of 33.34% shall be applied.

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: December 20, 2013

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.