



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

APPELLANT: David Anderson  
DOCKET NO.: 12-04215.001-R-1  
PARCEL NO.: 08-103-095-00

The parties of record before the Property Tax Appeal Board are David Anderson, the appellant, and the Jo Daviess 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 **Jo Daviess** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$16,791  
**IMPR.:** \$52,473  
**TOTAL:** \$69,264

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Jo Daviess County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 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 is improved with a one-story dwelling of frame construction with 1,401 square feet of above grade living area. The dwelling was constructed in 1994. Features of the home include a full finished basement, central air conditioning and one fireplace. The property has a 1.7 acre site and is located in Galena, Guilford Township, Jo Davies County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on August 27, 2012 for a price of \$217,500. The appellant completed Section IV - Recent Sale Data of the appeal asserting the parties to the transaction were not related; the property had been sold using a Realtor; the property had been advertised in the local newspaper and in the Multiple Listing Service; and the property had been on the market for 454 days. The appellant also submitted a copy of the sales contract and a copy of the settlement statement dated August 27, 2012 indicating the property sold for a price of \$217,500. The appellant further submitted a copy of form PTAX-203 Illinois Real Estate Transfer Declaration disclosing a full consideration of \$217,500 and a deduction of \$10,000 for personal property to arrive at a net consideration for the real property of \$207,500. The record also included a document computing the value of the gas left in the fuel tank in the amount of \$750.13 and a copy of a document allocating \$10,000 for purported personal property which listed various items and referenced Exhibit "A", which was not included. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price for the realty of \$207,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,405. The subject's assessment reflects a market value of \$258,852 when using the 2012 three year average median level of assessment for Jo Davies County of 33.38% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. The board of review also asserted that the subject's sale occurred in August 2012, after the January 1, 2012 statutory assessment date. It asserted that the subject's sale would be addressed in 2013, which is a quad year revaluation for Guilford Township.

In rebuttal the appellant submitted assessment and sales information on three new comparables. Section 1910.66(c) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.66(c)) provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded

from submitting its own case in chief in the guise of rebuttal evidence.

The Property Tax Appeal Board finds the appellant's rebuttal evidence included new comparables in violation of section 1910.66(c) of the Board's rules. As a result the Board will not consider the new comparables submitted by the appellant.

### **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). Furthermore, a contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). Additionally, the sale of a property during the tax year in question is a relevant factor in considering the validity of the assessment. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill.App.3d 369, 375 (1<sup>st</sup> Dist. 1983). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in August 2012 for a price of \$217,500. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related; the property was sold using a Realtor; the property had been advertised on the open market through the newspaper and the Multiple Listing Service; and the property had been on the market for 454 days. In further support of the transaction the appellant submitted a copy of the sales contract, a copy of the settlement statement and a copy of the PTAX-203 Illinois Real Estate Transfer Declaration. The appellant also provided evidence that \$10,000 of the purchase price was for personal property. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the

contention that the purchase price was reflective of market value. Additionally, the board of review did not contest the deduction of \$10,000 from the purchase price for personal property. Based on this record the Board finds the subject property had a market value of \$207,500 as of January 1, 2012. Since market value has been determined the 2012 three year average median level of assessment for Jo Davies County of 33.38% 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.



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 19, 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.