



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

APPELLANT: Moljan Ventures
DOCKET NO.: 11-00105.001-R-1
PARCEL NO.: 04-12-03-335-010

The parties of record before the Property Tax Appeal Board are Moljan Ventures, the appellant; and the Macon 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 **Macon** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$2,328
IMPR.: \$11,128
TOTAL: \$13,456

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Macon 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 frame construction with 1,016 square feet of living area. The dwelling was constructed in 1958. Features of the home include an unfinished basement, a 320 square foot garage and a 288

square foot carport. The property has approximately 8,880 square feet of land area and is located in Decatur, Decatur Township, Macon County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,456. The subject's assessment reflects a market value of \$40,530 or \$39.89 per square foot of living area, land included, when using the 2011 three year average median level of assessment for Macon County of 33.20% as determined by the Illinois Department of Revenue.

As to the appellant's evidence, the board of review argued that one of the appellant's comparables was not a qualified sale, but offered no support for the claim.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales.

Under rebuttal, the appellant argued that the board of review's evidence supports the appellant's overvaluation argument. In addition, the appellant submitted a grid of four properties, which were not previously submitted as evidence.

The Board finds it cannot consider this new evidence. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

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. (86 Ill.Adm.Code §1910.66(c)).

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.

As an initial matter, the Board finds the parties differed on some of the information and features regarding the subject. The appellant reports the subject dwelling was built in 1947, has central air conditioning and a 180 square foot garage, but only provided photographs in support. The board of review reports the subject dwelling was built in 1958, has no central air conditioning, has a 320 square foot garage and a 288 square foot carport. In support, the board of review submitted a sketch of the subject property, from the subject's property record card, as well as photographs. The Board finds the board of review submitted a greater amount of support for their claims, and therefore, the Board will use the board of review's description and features of the subject for this appeal.

The Board finds the best evidence of market value to be appellant's comparable sale #3 and board of review comparable sales #1 and #2. The Board gave less weight to the appellant's comparables #1 and #2 due to their dissimilar dwelling sizes, when compared to the subject. In addition, appellant's sale #1 occurred greater than 13 months prior to the January 1, 2011 assessment date at issue. Likewise, the Board gave less weight to the board of review's comparable #3 due to its sale date occurring greater than 23 months prior to the January 1, 2011 assessment date. In addition, this property was considerably smaller than the subject. The most similar comparables sold for prices ranging from \$10.68 to \$46.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$39.89 per square foot of living area, including land, which is within the range established by the best comparable sales in this 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.



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: March 20, 2015



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.