

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Curt Jackson  
DOCKET NO.: 06-01174.001-R-1  
PARCEL NO.: 04-12-23-105-019

The parties of record before the Property Tax Appeal Board are Curt Jackson, the appellant, and the Macon County Board of Review.

The subject property consists of a one-story frame dwelling containing 840 square feet of living area that was built in 1956. Features include a concrete slab foundation.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. More specifically, the appellant argued the subject's land assessment is not reflective of its fair market value. The subject's improvement assessment was not contested. In support of the overvaluation argument, the appellant submitted four surplus properties of vacant residential lots that were to be sold at auction on October 10, 2007, by the Macon County Trustee. The minimum bid for these lots was \$600. The appellant argued vacant lots in Decatur are a liability rather than an asset. The appellant argued vacant lots are used as dumping grounds for garbage, wherein the city charges property owners cleanup fees. Based on this evidence, the appellant claims the subject lot is only worth \$600.

In further support of the overvaluation contention, the appellant presented Multiple Listing Sheets (MLS) for twelve suggested comparable sales. However, the appellant primarily relied on three comparables in support of the overvaluation claim. These three comparable sales consist of one-story or one and one-half story frame or brick dwellings that were built from 1926 to 1950. Two comparables have either a crawl space or a concrete slab foundation while one comparable had a partial basement. Two comparables have central air conditioning and one comparable has a garage. The dwellings range in size from 848 to 1,511 square

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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:	\$	1,604
IMPR.:	\$	3,881
TOTAL:	\$	5,485

Subject only to the State multiplier as applicable.

feet of living area and sold from January 2006 to October 2006 for prices ranging from \$15,000 to \$18,500. A Real Estate Transfer Declaration revealed comparable 3 was not advertised for sale.

The appellant testified he is a graduate of Eastern Illinois University with a degree in business management. He testified he was a Real Estate agent in Decatur for ten years while simultaneously being a landlord of rental property. In total, Jackson testified he has 35 years of experience and is an expert in the Real Estate market in Decatur, Illinois. The appellant argued various government agencies have constructed numerous low income housing projects, which have decreased the demand and value of vacant and improved property within the subject's market area. The appellant further argued Decatur Township has a declining population, also decreasing demand for the subject's type of rental property. Jackson argued at least six of his rental properties have been vacant for at least two years, noting the array of criminal activities that occur in the subject's neighborhood. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$4,081, which reflects an estimated market value of \$12,243.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$5,485 was disclosed. The subject's assessment reflects an estimated market value of \$16,521 or \$19.67 per square foot of living area including land using Macon County's 2006 three-year median level of assessments of 33.20%.

In response to the appeal, the board of review indicated the township assessor allocates 15% of a property's value to determine land assessments based on a study of arm's-length market transactions of improved properties. The board of review argued arm's-length vacant land sales within Decatur Township are limited. The board of review also submitted five sales of vacant lots located in Decatur Township. Two of sales included two vacant lots. They sold from June 2004 to May 2006 for prices ranging from \$2,500 to \$8,000. Real Estate Transfer Declarations submitted by the board of review revealed the vacant land sales were not advertised for sale nor exposed to the open market.

In support of the subject's assessed valuation, the board of review submitted property record cards, Real Estate Transfer Declarations, and a market analysis detailing three comparable sales. The comparables consist of one-story frame dwellings that were built from 1949 to 1953. The comparables have concrete slab foundation like the subject; one comparable contains central air conditioning; and all the comparables have a garage. The dwellings range in size from 750 to 775 square feet of living

area and sold from January 2005 to October 2006 for prices ranging from \$20,740 to \$27,000 or from \$27.58 to \$34.84 per square foot of living area including land. Real Estate Transfer Declarations revealed comparable 2 was not advertised for sale. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 no reduction in the subject's assessment is warranted.

The appellant argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 183, 728 N.E.2d 1256 (2<sup>nd</sup> Dist. 2000). After an analysis of the evidence, the Board finds the appellant has not overcome this burden.

The Property Tax Appeal Board gave little weight to the appellant's claim that the subject's land assessment is not reflective of its fair market value. The appellant submitted 12 surplus properties of vacant residential lots that were to be sold at auction on October 10, 2007, by the Macon County Trustee. The minimum bid for these lots was \$600. The Board finds the subject parcel consists of real property including both land and improvements thereon. In Showplace Theatre Company v. Property Tax Appeal Board, 145 Ill.App 3d. 774 (2<sup>nd</sup> Dist. 1986), the court held an appeal to the Property Tax Appeal Board includes both land and improvements and together constitute a single assessment in this market value case. In Showplace, although the appellant only disputed the subject's land value based on a recent allocated sale price, the Appellate Court held the Property Tax Appeal Board jurisdiction was not limited to a determination of the land value alone. In accordance with Showplace, the Property Tax Appeal Board analyzed the subject's total assessment in making the determination on whether its assessment is reflective of its fair cash value.

The parties submitted six suggested comparable sales to support their respective positions regarding the subject's fair market value. The Property Tax Appeal Board gave less weight to the appellant's comparables and comparable 2 submitted by the board of review. The appellant's comparable 1 is a dissimilar design than the subject; comparables 1 and 3 are larger in size than the subject; comparable 2 had a basement, dissimilar to the subject's concrete slab foundation; and comparable 3, as well as board of review's comparable 2 were not advertised for sale nor exposed to the open market, which does not meet one of the fundamental elements of an arm's-length transaction.

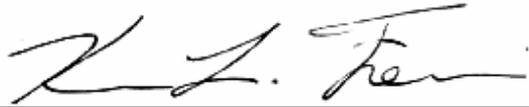
The Property Tax Appeal Board finds the remaining two comparable sales that were submitted by the board of review to be most representative of the subject in location, age, size, design and features. They sold in January 2005 and July 2006 for prices of \$24,000 and \$27,000 or \$32.00 and \$34.84 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$16,521 or \$19.67 per square foot of living area including land. After considering adjustments to the most similar comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's assessed valuation is supported.

Based on this analysis, the Property Tax Appeal Board finds the appellant has not demonstrated the subject property is overvalued by a preponderance of the evidence. Therefore, the Board finds the subject's assessment as established by the board of review is correct and no reduction 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.



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: June 27, 2008



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.