



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

APPELLANT: John Mann
DOCKET NO.: 06-02497.001-R-1
PARCEL NO.: 25-27-06-400-006

The parties of record before the Property Tax Appeal Board are John Mann, the appellant; and the Fulton 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 Fulton County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$2,370
IMPR.: \$37,956
TOTAL: \$40,326

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame dwelling containing 1,803 square feet of living area that was built in 2005. Amenities include a full unfinished basement, central air conditioning, and a 952 square foot attached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellant submitted documentation detailing the cost to construct the subject dwelling. One document lists the cost for building materials of \$33,954 and labor of \$12,695, totaling \$46,649. Another document depicts \$55,220 in additional building materials. The appeal petition also disclosed the appellant acted as the general contractor with a value for this service of \$12,000. Therefore, the total reported costs to construct the subject dwelling was \$113,869. The appellant's appeal petition also indicates the subject's one-acre site was purchased for \$10 in 2005, but submitted no evidence to support this acquisition price. Based on this

evidence, the appellant requested a reduction in the subject's assessed valuation.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$46,370 was disclosed. The subject's assessment reflects an estimated market value of \$137,801 using Fulton County's 2006 three-year median level of assessments of 33.65%.

In support of the subject's assessment, the board of review submitted assessment comparables to demonstrate the subject property was uniformly assessed. In addition, the board of review offered to reduce the subject's assessment to \$42,200 due to an error in the subject's dwelling size. The appellant rejected the proposed 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 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 (2nd Dist. 2000). The Board finds the appellant has overcome this burden.

The Property Tax Appeal Board finds the best and only evidence of the subject dwelling's fair cash value is the documented construction costs of \$113,869, including the value for a general contractor fee performed by the appellant of \$12,000. The Board finds the construction cost submitted by the appellant was not refuted by the board of review. The subject's improvement assessment of \$44,000 reflects an estimated market value of \$130,758, which is greater than the actual construction costs as reported by the appellant. Therefore, a reduction in the subject's improvement assessment is warranted. The Board gave no weight to the purported purchase price of the subject's one-acre lot for \$10. No evidence to support the \$10 sale price or transaction details was submitted for corroboration.

The board gave no weight to the assessment comparables submitted by the board of review. The Board finds the assessment comparables do not address the market value argument raised by the appellant. The Board finds the board of review failed to present any credible market evidence, such as similar comparable sales, that would have supported its assessed valuation of the subject or that would cast doubt as to the construction costs submitted by the appellant.

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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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: January 26, 2010

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.