

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Robert & Diane Cullom
DOCKET NO.: 06-02760.001-R-1
PARCEL NO.: 09-02-013-024

The parties of record before the Property Tax Appeal Board are Robert and Diane Cullom, the appellants; and the Effingham County Board of Review.

The subject property consists of a 5 acre parcel improved with a one-story frame constructed single family dwelling with vinyl siding that contains 1,639 square feet of living area. Features of the home include a full unfinished basement and a two-car attached garage. The dwelling was built in 1993. Other improvements include a pole barn.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$110,000 as of June 14, 2007. The appellants also submitted a copy of the final decision issued by the board of review where the subject property had a total assessment of \$50,470. The subject's assessment reflects a market value of approximately \$150,500 using the 2006 three year median level of assessments for Effingham County of 33.53%. Based on this evidence the appellants requested the subject's assessment be reduced to \$37,603.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property or to refute the appellants' evidence.

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 the evidence in the record supports a reduction in the subject's assessment.

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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 Effingham County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	4,340
IMPR.:	\$	32,540
TOTAL:	\$	36,880

Subject only to the State multiplier as applicable. 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

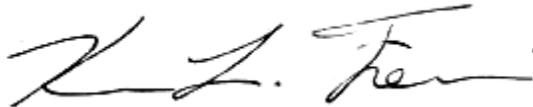
property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The appellants in this appeal submitted an appraisal estimating the subject property had a market value of \$110,000 as of June 14, 2007. The Board finds this was the only evidence of market value in the record. The subject's assessment of \$50,470 reflects a market value of approximately \$150,500 using the 2006 three year median level of assessments for Effingham County of 33.53%. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellants' argument as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. Based on this record, the Property Tax Appeal Board finds the subject property had a market value of \$110,000 as of the assessment date at issue. Since market value has been determined, the 2006 three year median level of assessments for Effingham County of 33.53% shall apply.

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.



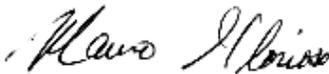
Chairman



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 19, 2009



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.