



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

APPELLANT: Jeffery T. Buckley  
DOCKET NO.: 07-00088.001-R-1  
PARCEL NO.: 04-12-11-280-001

The parties of record before the Property Tax Appeal Board are Jeffery T. Buckley, 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: \$203  
IMPR: \$5,805  
TOTAL: \$6,008**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story frame dwelling containing 1,064 square feet of living area that was built in 1922. Features include an unfinished basement and a 480 square foot garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted a photograph of the subject dwelling, property record cards, Multiple Listing Sheets (MLS) and a market analysis of three suggested comparable sales located within six blocks of the subject. The comparables consist of one-story or one and one-half story frame dwellings that were built from 1890 to 1927. The comparables have unfinished basements. The dwellings range in size from 900 to 1,716 square feet of living area and sold from May 2007 to August 2007 for prices ranging from \$3,000 to \$6,000 or from \$1.75 to \$6.67 per square foot of living area including land or an average sale price of \$4.24 per square foot

of living area including land. Therefore, the appellant requested a reduction in the subject's assessment to \$1,503, which reflects an estimated market value of \$4,511 or \$4.24 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$6,008 was disclosed. The subject's assessment reflects an estimated market value of \$18,048 or \$16.96 per square foot of living area including land using Macon County's 2007 three-year median level of assessments of 33.29%.

In response to the appeal, the board of review indicated the comparable sales offered by the appellant are from lending institutions, which are distressed sales that do not reflect market value.

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 four comparable sales located within five blocks of the subject. The comparables consist of one-story frame dwellings that were built from 1920 to 1927. Three comparables have unfinished basements and one comparable has a crawl space foundation. Two comparables contain central air conditioning; two comparables have a garage; and one comparable has a carport. The dwellings range in size from 780 to 1,104 square feet of living area and sold from June 2006 to June 2007 for prices ranging from \$15,200 to \$24,500 or from \$18.10 to \$28.21 per square foot of living area including land. Based on this evidence, the board of review requested an increase to the subject's assessed valuation.

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 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 parties submitted seven 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 comparables 1 and 3 submitted by appellant. These properties are older, one and one-half story dwellings, dissimilar to the subject's one-story design. In addition, comparable 1 is considerably larger in size than the subject

The Property Tax Appeal Board finds the comparable sales submitted by the board of review and comparable 2 submitted by the appellant are most representative of the subject in location, age, size, design and features. They sold from June 2006 to August 2007 for prices ranging from \$6,000 to \$24,500 or from \$6.67 to \$28.21 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$18,048 or \$16.96 per square foot of living area including land, which falls at the lower end of the range established by the most similar comparable sales. 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mark Morris*

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: February 23, 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.