



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

APPELLANT: Frank & Donna Pearson
DOCKET NO.: 07-02158.001-R-1
PARCEL NO.: 13-36-300-007

The parties of record before the Property Tax Appeal Board are Frank & Donna Pearson, the appellants; and the Cumberland 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 Cumberland County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$2,667
IMPR.: \$14,887
TOTAL: \$17,554**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of parcel containing approximately 32,000 square feet (.74 acres) that is improved with a one-story single family dwelling containing 1,248 square feet of living area. The dwelling is of masonry construction that was built in 1947 and has an unfinished basement. The subject property also has a detached 576 square foot garage. The property is located in Greenup Township, Cumberland County.

The appellant, Donna Pearson, appeared before the Property Tax Appeal Board contending the assessment of the subject property was excessive. The appellant indicated on the appeal form that the property was purchased in March 2006 for a price of \$40,000. However, a copy of the Illinois Real Estate Transfer Declaration documenting the sale submitted by the board of review indicated that the total consideration for the real property was \$53,000. The appellant asserted the discrepancy was due to the fact that all financing costs and closing costs were included in one lump sum. The appellant testified that the asking was \$53,000 but

they offered \$40,000, which was accepted. The appellant testified the subject was advertised for sale with a real estate agent and the parties to the transaction were not related. The appellant identified her signature on the Illinois Real Estate Transfer Declaration. She also agreed that the transfer declaration stated the full consideration for the real property was \$53,000.

The appellant testified that she was primarily contesting the assessment attributed to the land. She testified there is a drainage ditch that was installed by the State of Illinois approximately 30 years ago and all drainage on Route 130 drains onto the subject property. She testified that the State of Illinois has flooded the property since the purchase. She testified the drainage ditch is not kept open causing the basement to flood and the land to flood rendering the land worthless. She testified that the drainage ditch from Route 130 goes into a creek in front of her house that then drains into a river approximately ½ mile from the subject, which also floods.

The appellant also contends the subject property was singled out for an assessment increase. In the written submission the appellant indicated that land that surrounds the subject property that is improved with a house, four barns and two garages has lower taxes than the subject. The appellant also indicated that property across the street from the subject is 5.5 acres, one house, two barns and two garages is listed for sale for \$70,000 but has less taxes than the subject. She also indicated that a new home one mile from the subject has 20 acres and 5 barns but has lower taxes than the subject.

The appellant testified that an appraisal was performed on the subject property at the time of purchase and she believed the property was appraised for \$42,000. The appraisal was not submitted by the appellant.

The board of review submitted "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$18,874 was disclosed. The subject's assessment reflects a market value of approximately \$56,660 using the 2007 three year median level of assessments for Cumberland County of 33.31%.

The board of review indicated that the Property Tax Appeal Board issued a decision reducing the 2006 assessment of the subject property to \$17,554. The board of review provided testimony that the 2008 assessment was reduced to \$17,554. The board of review indicated that it was willing to stipulate to reduce the assessment to the amount established in 2006.

The board of review provided information on four comparables to demonstrate the subject was being equitably assessed. The comparables submitted by the board of review were composed of parcels that ranged in size from .59 acres to 5.242 acres that

are improved with single family dwellings of frame construction that ranged in size from 1,058 to 1,470 square feet of living area. The dwellings were constructed from 1888 to 1955. Each comparable had a crawl space or combination crawl space and slab foundation. Three of the comparables had detached garages and three comparables were improved with other structures such as pole barns and sheds. Three of the comparables sold from April 2006 to August 2006 for prices ranging from \$61,900 to \$63,000 or from \$42.18 to \$58.50 per square foot of living area. These properties had improvement assessments that ranged from \$12.17 to \$13.94 per square foot of living area. The subject had an improvement assessment of \$16,127 or \$12.92 per square foot of living area.

The board of review attempted to locate the comparables the appellants identified in their written submission but noted that since the comparables were not identified by parcel numbers or legal descriptions the board of review used the vague descriptions to locate the properties. Copies of 2007 tax bills were submitted to demonstrate the taxes on comparable properties were not less than the taxes on the subject. The subject had 2007 taxes of \$837.90. Two comparables had taxes of \$917.14 and \$1,295.72. The board of review noted, however, the Property Tax Appeal Board has no jurisdiction over taxes or tax bills.

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 the appeal. The Board further finds the evidence in the record supports a reduction in the assessment of the subject property.

The appellants contend the assessment of the subject property is excessive due to the property's propensity to flood which is caused by drainage from Route 130. The Board gives this argument no weight. The appellants did not submit or present any market data establishing that the subject's value was excessive due to water drainage from the highway. The appellants did not provide any appraisal or valuation evidence that established the market value for the subject property given its propensity to be inundated by water from a drainage ditch that was installed by the State of Illinois approximately 30 years along Route 130 that drains onto the subject property.

The appellants also asserted the subject property was being discriminated against with respect to having higher taxes than neighboring properties. First, the Property Tax Appeal Board finds that it has no jurisdiction over taxes or tax rates (86 Ill. Adm. Code 1910.10(e)) but only has jurisdiction to determine the correct assessment of the property under appeal. Second, the appellants did not identify the comparables by address or property index number nor did they provided any descriptive data summarizing the physical characteristics of the comparables and provided no assessment data that would allow for a meaningful

comparative analysis to determine if the subject was being disproportionately assessed. The Board finds the board of review did provide tax information on two comparables that had higher taxes than the subject, which undermines the appellants' contention the subject property is being discriminate against. Additionally, the board of review submitted description and assessment information on four comparables to demonstrate the subject was being equitably assessed. These properties had improvement assessments ranging from that ranged from \$12.17 to \$13.94 per square foot of living area. The subject had an improvement assessment of \$12.92 per square foot of living area, which indicates the subject property is not being assessed in an inequitable manner.

The Board finds the record contains evidence that the subject property sold in an arm's length transaction in 2006 for a price of \$53,000 or \$42.47 per square foot of living area. A copy of the transfer declaration submitted by the board of review indicated the net consideration given for the real property was \$53,000. This document was signed by the appellants. This document undermines the appellant's testimony that the sale price for the subject property was \$40,000. The appellant presented no evidence in the form of a real estate sales contract or a closing statement that would refute the sales price as reflected on the Illinois Real Estate Transfer Declaration. Additionally, the board of review provided sales data on three comparables that sold in 2006 for prices ranging from \$61,900 to \$63,000 or from \$42.18 to \$58.50 per square foot of living area. This data indicates the subject's purchase price of \$53,000 or \$42.47 per square foot of living area is reflective of market value. The subject's assessment totaling \$18,874 reflects a market value of approximately \$56,660 using the 2007 three year median level of assessments for Cumberland County of 33.31%, which is excessive in light of the purchase price reflected on the transfer declaration.

As a final point the Property Tax Appeal Board takes notice pursuant to section 1910.90(i) of its rules (86 Ill.Adm.Code 1910.90(i)) that it issued a decision concerning the 2006 assessment of the subject property under Docket No. 06-02166.001-R-1 reducing the assessment to \$17,554. The board of review indicated that it had reduced the 2008 assessment to \$17,554 based on the 2006 decision. The board of review also indicated that it would stipulate to the 2006 assessment for 2007. After considering the evidence in this record, the Property Tax Appeal Board finds that the assessment as established in the prior year's appeal is appropriate and a reduction is accordingly 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.



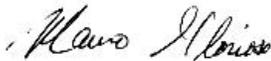
Chairman



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: September 28, 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.