



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

APPELLANT: Eli & Regina Mast
DOCKET NO.: 08-00485.001-R-1
PARCEL NO.: 02-07-15-300-017

The parties of record before the Property Tax Appeal Board are Eli & Regina Mast, the appellants; and the Douglas 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 Douglas County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$2,294
Homesite:	\$5,827
Residence:	\$39,000
Outbuildings:	\$0
TOTAL:	\$47,121

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling containing 4,368 square feet of building area. The dwelling is approximately 1 year old and is located on a 15 acre site.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation of the subject property. In support of this overvaluation argument the appellants submitted a list of actual construction costs for \$114,168, including labor. The appellants did not dispute the land assessment. The building was constructed in the summer of 2007. The appellants also submitted a copy of the final decision issued by the Douglas County Board of Review establishing a total assessment for the subject of \$64,953. The subject has an improvement assessment of \$56,832, which reflects a market value of approximately \$170,513 using Douglas County's 2008 three-year median level of assessments of 33.33%. Based on this evidence the appellants requested the subject's assessment be reduced to reflect the subject's estimated construction value.

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.

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.

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the 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 Board finds the only evidence of market value in the record is the reported construction costs of the dwelling submitted by the appellants. The Board finds the subject's improvement assessment of \$56,832 reflects a market value of \$170,513, which is considerably higher than the construction costs presented by the appellant. 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 rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. Based on this record the Property Tax Appeal Board finds a reduction in the subject's assessment 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.

Donald 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: June 24, 2011

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.