FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Douglas & Carol Farris
DOCKET NO.: 08-01845.001-F-1
PARCEL NO.: 16-17-06-300-001

The parties of record before the Property Tax Appeal Board are Douglas & Carol Farris, the appellants, by attorney Robert W. McQuellon III in Peoria, 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:

F/Land:	$1,710
Homesite:	$3,460
Residence:	$65,000
Outbuildings:	$0
TOTAL:	$70,170

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a rural parcel improved with a one-story brick dwelling of unspecified age that contains 1,974 square feet of living area, a 693 square foot attached frame garage, a 768 square foot detached frame garage and a modular home that contains 1,232 square feet of living area. The subject is located in Adair, Farmers Township, Fulton County.

Through their attorney, the appellants submitted evidence to the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. No claim was made as to the correctness of the subject's farmland or homesite assessments. In support of the overvaluation argument regarding the subject's improvements, the appellants submitted a one-page cost analysis, purportedly based on the Marshall & Swift Calculator Method, the subject's property record cards and a brief letter describing the subject. In the cost analysis, the appellants determined a replacement cost new for the subject improvements of $381,478, from which depreciation of $204,092 was subtracted, resulting in a depreciated value for

the improvements of $177,386, including the detached garage. The appellants submitted no evidence to indicate the detached garage was a farm building. Based on this evidence the appellants requested the subject's improvement assessment be reduced to $65,000.

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's improvements 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 appellants in this appeal submitted the only evidence of market value in the record. While the appellants did not challenge the subject's homesite or farmland assessments, they submitted a cost analysis estimating the subject's improvements had a market value of $177,386. 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 and is found to be in default pursuant to section 1910.69(a) of the Board's rules. The Board has examined the information submitted by the appellants and finds, based on this evidence that was not refuted, a reduction in the assessed valuation of the subject property's improvements is 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: July 22, 2011

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.