



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

APPELLANT: John Ligon
DOCKET NO.: 08-02540.001-R-1
PARCEL NO.: 06-07-177-008

The parties of record before the Property Tax Appeal Board are John Ligon, the appellants, and the Marshall 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 Marshall County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$1,500
IMPR.: \$47,766
TOTAL: \$49,266**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 16,072 square foot parcel improved with a 1½-story dwelling of frame construction that contains 1,008 square feet of ground floor living area. The dwelling was constructed in 1999. Features of the home include a full basement and central air conditioning. The property is also improved with a 936 square foot detached garage. The subject is located in the Lake Wildwood Development, Varna, Roberts Township, Lacon County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant provided a list of five comparable sales and listed four of these sales on the grid analysis in Section V of the Residential Appeal form. The appellant provided the parcel number, living area, sale date, sales price and document number for the sales. The dwellings were reported to range in size from 1,304 to 1,400 square feet of living area. The evidence indicated the properties sold from January 2007 to July 2008 for prices ranging from \$68,000 to \$115,000 or from \$48.71 to \$88.19 per square foot of living area.

The appellant also submitted a written statement noting the subject is a one-bedroom home located in an area where the roads are tarred and chipped. He further asserted there are no curbs, sidewalks, street lights, sewer system, natural gas, high speed internet, law enforcement and the roads are not plowed for snow or repaired by Marshall County. The appellant also submitted a copy of a news release from the Illinois Association of Realtors discussing Illinois Home Sales, a listing of foreclosures in Marshall County and two lists of single family home sales by county through December 2006 and December 2007.

Based on this evidence the appellant requested the subject's assessment be reduced to \$44,781.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$54,398 was disclosed. The subject's assessment reflects a market value of approximately \$163,190, rounded. In support of its contention of the correct assessment the board of review submitted a letter providing a written narrative of the appeal and information on five comparable sales located in the Lake Wildwood Development. The comparables were improved with two, one-story dwellings; two 1½-story dwellings and a part two-story and part one-story dwelling. These properties were described as ranging in size from 624 to 1,862 square feet of living area and were constructed from 1971 to 2006. Two comparables had basements, four comparables had central air conditioning, two comparables had fireplaces and each had either an attached or detached garage ranging in size from 432 to 720 square feet of building area. The sales occurred from April 2006 to September 2008 for prices ranging from \$91,000 to \$219,000 or from \$100.16 to \$219.41 per square foot of living area. The board of review stated the average sales price for these properties was \$147.13 per square foot of living area. The board of review stated the appellant offered an opinion on his complaint to the board of review that the property had a market value of \$147,800 or \$146.63 per square foot of ground floor living area as of January 1, 2009. Based on this record the board of review was willing to reduce the assessment of the subject to \$49,266 to reflect a market value of \$147,800.

The appellant was notified of this proposed assessment and rejected the offer.

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 the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant argued overvaluation as the basis of the appeal. 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 sales data provided by the board of review support a reduction in the subject's assessment.

The Board finds the best evidence of value in the record were the comparable sales provided by the board of review. These properties had varying degrees of similarity to the subject property. These sales occurred from April 2006 to September 2008 for prices ranging from \$91,000 to \$219,000 or from \$100.16 to \$219.41 per square foot of living area. Based on its analysis of these sales, the board of review was willing to reduce the assessment of the subject to \$49,266 to reflect a market value of \$147,800 or \$146.63 per square foot of living area, land included. After reviewing these sales, the Property Tax Appeal Board finds this proposed assessment appropriate.

The Property Tax Appeal Board gives little weight to the appellant's comparables due to the fact the appellant did not provide any descriptive information, other than size, about the improvements such as age, style, construction and features.

Based on this record the Board finds a reduction to the subject's assessment commensurate with the board of review's proposal is appropriate.

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

Mario M. Louie

Member

Shawn R. Lerski

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: December 3, 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.