



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

APPELLANT: Christine Boettcher
DOCKET NO.: 08-02550.001-R-1
PARCEL NO.: 02-29-279-012

The parties of record before the Property Tax Appeal Board are Christine Boettcher, the appellant; and the Williamson 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 Williamson County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$1,610
IMPR.: \$21,570
TOTAL: \$23,180

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a residential rental property located in Herrin Township, Williamson County, Illinois.

The appellant timely submitted evidence before the Property Tax Appeal Board claiming the subject property's land was not uniformly assessed. In support of the land inequity claim, the appellant submitted two assessment comparables to demonstrate the subject's land was not uniformly assessed. The comparables have land assessment of \$1,610 while the subject property had a land assessment of \$3,540. The appellant also argued the subject property's total assessment is not reflective of fair market value. In support of the overvaluation argument, the appellant submitted an appraisal of the subject property. The appraiser developed the income approach to value in estimating fair market value for the subject property of \$62,000 as of April 6, 2009.

The appellant also submitted the Williamson County Board of Review's final decision regarding the subject property. The subject parcel had a total assessment of \$25,110, which reflects an estimated market value of \$77,420 using Williamson County's

2008 three-year median level of assessments of 32.95% as determined by the Illinois Department of Revenue.

Based on this evidence, the appellant requested a reduction in the subject's assessed valuation to \$23,180.

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 as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. By letter dated April 8, 2011, the Williamson County Board of Review was found to be in default.

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 a reduction in the subject assessment is warranted.

The appellant in this appeal submitted documentation to demonstrate the subject property was overvalued and inequitably assessed. The board of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property commensurate with the appellant's request.

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

J. R.

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: August 28, 2012

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.