



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

APPELLANT: Andy Wallace
DOCKET NO.: 08-02554.001-R-1
PARCEL NO.: 02-29-227-005

The parties of record before the Property Tax Appeal Board are Andy Wallace, 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: \$4,050
IMPR.: \$34,980
TOTAL: \$39,030

Subject only to the State multiplier as applicable.

ANALYSIS

The subject .28-acre parcel is improved with a one-story frame dwelling built in 2006. The home contains 1,675 square feet of living area and features a concrete slab foundation, central air conditioning and two-car garage. The property is located in Herrin, Herrin Township, Williamson County.

The appellant contends the assessment of the subject property is inequitable. In support of this argument, the appellant submitted descriptions and assessment information on three comparables located within a block of the subject property. The appellant also provided sales information for these three comparables. The comparable parcels consist of either .25 or .28-acres and had land assessments ranging from \$4,050 to \$5,840. The subject parcel has a land assessment of \$6,690. The data provided by the appellant also indicated two of the comparables had improvement assessments of \$37,630 and \$22,330 or \$23.27 and \$12.14 per square foot of living area. The subject has an improvement assessment of \$34,980 or \$20.88 per square foot of living area. The appellant submitted a copy of the decision issued by the board of review establishing a total assessment of

\$41,670. This assessment reflects an estimated market value of the subject property of \$126,464 or \$75.50 per square foot of living area including land based on the 2008 three-year median level of assessments for Williamson County of 32.95%. The three comparables listed had sales that occurred in 2008 for prices ranging from \$127,900 to \$148,050 or from \$62.31 to \$79.09 per square foot of living area including land. Based on this evidence the appellant requested the subject's land assessment be reduced to \$4,050 and the improvement assessment be reduced to \$32,580 or \$19.45 per square foot of living area.

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 appellant contends assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is warranted.

The appellant in this appeal submitted assessment information on three assessment comparables to demonstrate the subject was inequitably assessed as to both its land and improvement assessments. Comparable #3 that was also .28-acres had a land assessment of \$4,050 while the subject parcel of .28-acres had a land assessment of \$6,690. The Board finds the appellant has established a reduction in the subject's land assessment is warranted.

The two improved comparables had improvement assessments that were \$23.27 and \$12.14 per square foot. The subject has an improvement assessment of \$20.88 per square foot, which is between those of the comparables. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's 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. However, the appellant failed to submit sufficient evidence to demonstrate a lack of uniformity in the subject's improvement assessment by clear and convincing evidence. The subject's per-square-foot improvement assessment is within the range of the similar properties presented. Similarly, to the extent the appellant sought to make a market value argument by presenting comparable

sales data for the properties, the claim similarly fails. The appellant presented data on three sales which ranged from \$62.31 to \$79.09 per square foot of living area including land. The subject's estimated market value based on its assessment is \$75.50 per square foot of living area including land, which is within the range of the comparables presented. Based on this record the Property Tax Appeal Board finds a reduction in the subject's improvement assessment is not 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.

Ronald 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: July 22, 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.