



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

APPELLANT: Robert & Kim Kaese
DOCKET NO.: 08-06003.001-R-1
PARCEL NO.: 07-23-300-005

The parties of record before the Property Tax Appeal Board are Robert & Kim Kaese, the appellants, and the Franklin 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 Franklin County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$690
Homesite:	\$1,760
Residence:	\$67,240
Outbuildings:	\$0
TOTAL:	\$69,690

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a single-family dwelling located in Franklin County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board arguing overvaluation as the basis of the appeal. In support of this claim, the appellants submitted an appraisal of the subject property opining a market value of \$207,000 as of September 15, 2008. Based on this evidence, the appellants requested a reduction in the subject's assessment to \$60,000 which would reflect a market value of approximately \$180,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$79,270 was disclosed. After reviewing the appellant's evidence, the board of review agreed to reduce the subject's homesite and residence assessments to reflect the appraised value of \$207,000.

The appellants were notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The appellants responded to the Property Tax Appeal Board by the established deadline rejecting the board of review's proposed assessment and arguing that the appellants feel that the appraised value is "still too high." In this regard, the appellants contend the appraiser failed to account for the subject's lack of city water services.¹ Namely, in their letter written in October 2010, the appellants contend that their water supply comes from a pond "which is almost dry." Due to various economic factors in the surrounding area, the appellants contend they could not sell the subject property for more than \$145,000.

In addition, the appellants discussed a comparable dwelling reportedly ½-mile from the subject that is larger than the subject, a full finished basement and city water. The appellants report this comparable dwelling has a lesser tax burden than the subject.

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 appellants argued the subject property was overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). The Board finds the appellants have met this burden. Based upon the appellants' appraisal evidence submitted in this matter, the Board finds that a reduction in the subject's assessment is supported.

However, the appellants' submission of an additional comparable and arguments seeking to reject their appraiser's value conclusion are not proper evidence for several reasons. First, the Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86 Ill. Admin. Code, Sec. 1910.10(f)). Therefore, the appellants' argument regarding a nearby property that reportedly has a lesser tax burden is not a relevant fact in determining the correct assessment of the subject property. Additionally, pursuant to the Official Rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). In light of this Rule, the Property Tax Appeal Board has not considered the appellants' argument seeking to disavow their appraiser's conclusion of value. Except in counties with more than 200,000 inhabitants that classify property, property is to be valued at 33 1/3% of fair cash value, except for farmland. (35 ILCS 200/9-145(a)). Fair cash value is defined in the Property Tax Code as "[t]he amount for which a

¹ The appraiser did report the subject's water to be "private/on-site" rather than "public" on page 2 of the report.

property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). The Illinois Supreme Court has construed "fair cash value" to mean what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing, and able to buy but not forced so to do. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970). 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). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code Sec. 1910.65(c)). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment for the homesite/dwelling is warranted.

Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is supported. Furthermore, the Board finds a reduction in the subject's assessed valuation commensurate with the board of review's proposal is correct.

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.

Acting 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 23, 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.