



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

APPELLANT: Robert Watson
DOCKET NO.: 08-06005.001-R-1
PARCEL NO.: 03-00-076-080

The parties of record before the Property Tax Appeal Board are Robert Watson, the appellant, and the Putnam 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 Putnam County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$42,748
IMPR.: \$3,752
TOTAL: \$46,500

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 21,600 square feet of land area was partially improved with a one-story frame single-family dwelling as of the assessment date of January 1, 2008. The home contains 1,650 square feet of living area and features a full basement which is partially finished. The property is located in Putnam, Senachwine Township, Putnam County.

The appellant's petition indicated it was based upon a contention of law that the subject dwelling was assessed prior to being completed. The appellant contends that a building permit was issued in 2007 and the home, a two-part modular, was placed on the foundation in the Spring of 2008 with an intention to complete the dwelling by the early summer of 2008. Due to various issues with the contractor, the home was not completed as scheduled.

In a letter, the appellant also reported that prior to completion of the dwelling, the appellant placed furniture in the home and the septic system was not installed until late summer. Lastly, the appellant reported that a certificate of occupancy was issued in January 2009 since various safety issues had been resolved despite the fact that work continues on the dwelling.

Based on the foregoing, the appellant requested a zero assessment on the improvement.

The board of review submitted its "Board of Review Notes on Appeal" wherein the Board's final assessment of \$66,400 was disclosed. In support of the subject's improvement assessment, the board of review presented a letter along with a photograph of the dwelling and a copy of the property record card. In the letter, the board of review contends that for 2008, based on the evidence presented by the homeowner, the board of review determined the home to be 55% complete for the 2008 assessment year thereby issuing a "partial" assessment of the dwelling. The Chief County Assessment Officer asserted in the letter that, "Putnam County does partial assessments on residential property."

Based on the foregoing, the board of review requested confirmation of the subject's improvement assessment.

In written rebuttal, the appellant responded that the presence of a door decoration on the undated photograph of the subject dwelling submitted by the board of review did not establish that the home was occupied. Next, the appellant cited to Section 9-180 of the Property Tax Code (35 ILCS 200/9-180) and asserted that based on the evidence the pro-rata improvement assessment should be at most 1/12th the value of the improvement (i.e., as of December 2008 when the home was "more or less" finished) or more correctly as of mid-December 2008 1/24th of the value of the improvement.

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 that, in light of the submission made by the appellant, a reduction in the assessed valuation of the subject improvement is appropriate.

As to the appellant's initial claim for a zero assessment on the improvement since no occupancy permit had been issued, the Property Tax Appeal Board finds no merit in that assertion. Section 9-180 of the Property Tax Code provides:

Pro-rata valuations; improvements or removal of improvements. The owner of property on January 1 also shall be liable, on a proportionate basis, for the increased taxes occasioned by the construction of new or added buildings, structures or other improvements on the property from the date when the occupancy permit was issued or from the date the new or added improvement was inhabitable and fit for occupancy or for intended customary use to December 31 of that year.

. . .

Computations under this Section shall be on the basis of a year of 365 days.

In light of this provision of the Property Tax Code and where the only evidence that the property was "fit for occupancy or for intended and customary use" centers on statements of the appellant that the property should either be assessed for December 2008 or for one-half of December 2008, the Property Tax Appeal Board finds that the property should be assessed as of December 1, 2008. Therefore, the Property Tax Appeal Board finds a pro rata reduction in the subject's improvement assessment is warranted on this record based on a year of 365 days.

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

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: December 21, 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.