



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

APPELLANT: Dennis Burnett
DOCKET NO.: 08-06676.001-R-1
PARCEL NO.: 65-028-13

The parties of record before the Property Tax Appeal Board are Dennis Burnett, the appellant; and the Pike County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Pike County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$1,320
IMPR.: \$19,530
TOTAL: \$20,850

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 17,460 square foot parcel improved with a 10 year-old, one-story pole shed of frame construction with a metal exterior containing 4,332 square feet of living area. Features include a slab foundation, central air conditioning and one bathroom. The subject is located in Atlas, Atlas Township, Pike County.

The appellant submitted evidence to the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted property record cards and a grid analysis of three comparable properties. Lot size for comparable #1 was not specified, while comparables #2 and #3 were described as containing 1.0 acre and 0.45 acre, respectively. The comparables are improved with one, two-story frame building and two, one-story frame dwellings. Comparable #1 was described as a store with a "big house up stairs (sic)". All three comparables were reported to be 50 years old and to have central air conditioning. Two have basements of undetermined size and one has a 1,228 square foot garage. The appellant reported the comparables sold between 2003 and 2008 for prices ranging from

\$30,000 to \$62,000. Based on this evidence the appellant requested the subject's total assessment be reduced to \$17,340.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$20,480 was disclosed. The subject has an estimated market value of approximately \$61,446 or \$14.18 per square foot of living area including land, as reflected by its assessment and the Pike County 2008 three-year median level of assessments of 33.33%.

In support of the subject's assessment, the board of review submitted a brief prepared by Special Assistant State's Attorney Christopher Scherer of Giffin, Winning, Cohen & Bodewes, P.C., in Springfield, Illinois, property record cards, copies of Real Estate Transfer Declarations and a grid analysis describing four comparable properties. The board of review also submitted a map of Pike County that depicts the subject and the board of review's comparables, as well as copies of Real Estate Transfer Declarations for two of the appellant's comparables. The board of review's comparables consist of parcels ranging in size from 0.15 acre to 4.86 acres that are improved with one-story frame, steel, or brick structures that range in age from 14 to 53 years and range in size from 406 to 4,320 square feet of building area. Two comparables have central air conditioning, and two have pavement of 1,560 and 18,876 square feet. The comparables sold between February 2006 and September 2008 for prices ranging from \$45,000 to \$135,000 or from \$25.06 to \$123.15 per square foot of living area including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellant contends overvaluation as the basis of the appeal. When market value is the basis of the appeal, the value 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). After analyzing the market evidence submitted, the Board finds the appellant has failed to meet this burden.

The Board finds the parties submitted seven comparables in support of their respective arguments. The Board gave less weight to the appellant's comparables because they differed in design, age and size when compared to the subject. The Board also gave less weight to the board of review's comparables #2, #3 and #4 because they too, differed from the subject in age and size. The Board finds the board of review's comparable #1 is similar to the subject in terms of design, exterior construction, age and size and sold for \$121,000 or \$28.01 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$14.18 per square foot of

living area including land is supported by this most representative comparable.

In conclusion, the Board finds the appellant has failed to prove overvaluation by a preponderance of the evidence and the subject's assessment as determined by the board of review is correct and no reduction is 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.