



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

APPELLANT: Richard & Brenda Witt
DOCKET NO.: 08-06714.001-R-1
PARCEL NO.: 08-21-5-9-3

The parties of record before the Property Tax Appeal Board are Richard & Brenda Witt, the appellants; and the Greene 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 Greene County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$1,162
IMPR: \$8,502
TOTAL: \$9,664

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 1,624 square foot of living area. The dwelling is approximately 98 years old. Features include a partial unfinished basement, central air conditioning and a one-car detached garage.

The appellants submitted evidence before the Property Tax Appeal Board claiming the market value of the subject property is not accurately reflected in its assessed valuation. In support of the overvaluation argument, the appellants submitted documentation indicating the subject property was purchased on June 29, 2009, for \$28,900. The appellants also submitted five suggested comparable sales to further support their overvaluation argument. The comparables consist of one or one and one-half story frame dwellings that range in age from 78 to 108 years. The comparables are located within 2 to 10 miles from the subject property. Three comparables have full or partial unfinished basements and one comparable does not have a basement. One comparable has central air conditioning. Two comparables have a fireplace and three comparables have either a one-car or two-car garage. The dwellings range in size from 1,088 to 1,662 square foot of living area. The comparables sold from October 2008 to

August 2009 for prices ranging from \$18,000 to \$50,000 or from \$14.56 to \$45.96 per square foot of living area including land. The appellants also submitted a copy of the final decision issued by the Green County Board of Review establishing a total assessment for the subject of \$23,580, which reflects a market value of approximately \$70,514 or \$43.42 per square foot of living area including land using the 2008 three-year median level of assessments for Green County of 33.44%. Based on this evidence the appellants requested that the subject's total assessment be reduced to \$9,633, which reflects a market value of approximately \$28,807 or \$17.74 per square foot of living area including land.

The board of review did not submit its "Board of Review Notes on Appeal" nor 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. (86 Ill.Adm.Code §1910.40(a)).

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 contend the market value of the subject property is not accurately reflected in its assessed valuation. 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, 331Ill.App.3d 1038 (3rd Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code §1910.65(c)). A contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d158(1967). After an analysis of the evidence in the record, the Board finds the appellant has met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value in the record is the sale of the subject property in June 2009 for a price of \$28,900. The subject's total assessment reflects a market value of \$70,514, which is higher than its purchase price. The board of review did not submit any independent market value evidence to support its assessment of the subject property, or refute the market value evidence submitted by the appellant as required by Section §1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Adm.Code §1910.40(a)).

Based on this record the Board finds the subject had a market value of \$28,900 as of the January 1, 2008 assessment date. Since fair market value has been established, Green County's 2008 three-year median level of assessments of 33.44% shall apply.

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: June 24, 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.