



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

APPELLANT: Scott Wilmouth
DOCKET NO.: 09-00825.001-R-1
PARCEL NO.: 18-22-300-009

The parties of record before the Property Tax Appeal Board are Scott Wilmouth, the appellant, and the Jackson 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 Jackson County Board of Review is warranted. The assessed valuation of the property is:

LAND: \$1,151
IMPR.: \$35,226
TOTAL: \$36,377

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one acre parcel improved with a one-story single family dwelling of frame construction with 1,700 square feet of living area. Features of the home include a crawl space foundation and central air conditioning. The dwelling was constructed in 2001. The property is also improved with a 1,500 square foot pole barn constructed in 2002. The property is located in Carbondale, Pomona Township, Jackson County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a written statement explaining that he has been in his house since 2001, which he constructed himself. He stated the cost of materials was \$55,000 and the only outside contractors used were to construct the foundation, finish the drywall and install the heating and air conditioning. The appellant further stated that the following year he constructed the pole barn using used telephone poles as posts and used telephone poles sawed into lumber for the framing. He further indicated the pole barn has a concrete floor. The appellant reported the total cost of materials for the pole barn was \$6,600. The appellant also asserted that if you add half the cost of the house materials and

pole barn materials to the totals to account for his labor you arrive at a value of \$92,400.

The appellant also submitted an appraisal completed for bank loan purposes which valued his home at \$85,000 as of January 23, 2002. The appellant stated that the appraisal valued the property without the pole barn.

The appellant also submitted a copy of the "Notice of Final Change in Assessed Value by Board of Review" establishing a final total assessment of \$36,377. The subject's assessment reflects a market value of \$109,635 when using the 2009 three year average median level of assessments for Jackson County of 33.18%. Based on this evidence the appellant requested the subject's assessment be reduced to reflect a market value of \$96,930.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends overvaluation as the basis of the appeal. 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 §1910.65(c)). The Board finds the appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the appellant did not submit sufficient evidence or argument to challenge the correctness of the assessment. Section 1910.63(a) and (b) of the rules of the Property Tax Appeal Board provides:

Section 1910.63 Burdens of Proof

- a) Under the principles of a de novo proceeding, the Property Tax Appeal Board shall not presume the action of the board of review or the assessment of any local assessing officer to be correct. However, any contesting party shall have the burden of going forward.
- b) Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. Failure to do so will result in the dismissal of the appeal.

(86 Ill.Admin.Code 1910.63(a) & (b)). These rules provide that the appellant, as the contesting party, has the burden of first producing sufficient evidence or argument to challenge the correctness of the assessment. Commonwealth Edison Company v. Illinois Property Tax Appeal Board, 378 Ill.App.3d 901, 914, 882 N.E.2d 141, 317 Ill.Dec. 567 (2nd Dist. 2008).

In support of the overvaluation argument the appellant submitted information with respect to construction costs associated with the building of the home and the pole barn in 2001 and 2002. The appellant also submitted a copy an appraisal prepared for a lender so as to evaluate the property for lending purposes. The appraisal estimated the subject's market value, excluding the pole building, to be \$85,000 as of January 23, 2002. The Board finds both the appraisal and the purported construction costs are too dated to be reliable, relevant and probative in challenging the correctness of the assessment and in establishing the market value of the subject property as of January 1, 2009. Based on this record the Property Tax Appeal Board finds the appellant failed to submit sufficient evidence to challenge the correctness of the assessment and no change is justified on this record.

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

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: January 20, 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.