



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

APPELLANT: Roger Wallace  
DOCKET NO.: 09-01148.001-R-1  
PARCEL NO.: 06-01-200-014

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

**LAND:** \$3,820  
**IMPR:** \$2,738  
**TOTAL:** \$6,558

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story frame dwelling that contains approximately 1,300 square feet of living area. The home has a crawl-space foundation and central air conditioning. The property is located in Marion, Williamson County.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of this argument, the appellant completed Section IV of the Residential Appeal petition concerning the October 2007 purchase of the subject property for \$20,000. The appellant reported the property was purchased from Deutsche Bank National Trust Co. through United Country Realty and its agents. The property was advertised for sale in the Multiple Listing Service for one month prior to purchase and the parties to the transaction were not related. The purchase was reportedly due to a foreclosure action, however, the seller's mortgage was not assumed. In further support, the appellant attached a copy of the Settlement Statement reiterating the date and amount of the purchase price. The appellant also presented numerous color

photographs presumably of the subject property from both the exterior and the interior.

The appellant also submitted a copy of the board of review final decision wherein the subject's final assessment of \$26,560 was disclosed. The subject's assessment reflects a market value of approximately \$81,000 using the 2009 three-year median level of assessments in Williamson County of 32.79%. (86 Ill.Admin.Code §1910.50(c)(1)).

Based on this evidence the appellant requested the subject's assessment be reduced to \$6,667 which would reflect a market value of approximately \$20,000.

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 this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends 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, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. *Official Rules of the Property Tax Appeal Board*, 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant in this appeal submitted the only evidence of market value in the record. The appellant submitted data on the October 2007 purchase of the subject property for \$20,000 which is a date approximately 14 months prior to the assessment date at issue of January 1, 2009. The subject's 2009 assessment reflects a market value of approximately \$81,000 which is substantially higher than its recent purchase price.

The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)).

The Property Tax Appeal Board has examined the information submitted by the appellant and finds, based on this limited evidence that was not refuted, a reduction in the assessed valuation of the subject property is justified. The Board finds

based on the limited evidence submitted that the appellant's contention of market value of \$20,000 as of January 1, 2009 is reasonable. The Board further finds that since market value has been established the 2009 three-year median level of assessments in Williamson County of 32.79% shall apply. (86 Ill.Adm.Code §1910.50(c)(1)).

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: August 28, 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.