



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

APPELLANT: Herman Hood  
DOCKET NO.: 09-01179.001-R-1  
PARCEL NO.: 06-23-430-007

The parties of record before the Property Tax Appeal Board are Herman Hood, 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:** \$11,070  
**IMPR.:** \$44,000  
**TOTAL:** \$55,070

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one and one-half-story brick dwelling that is 22 years old. The home contains 1,276 square feet of living area and features a partial basement which is partially finished, central air conditioning, a fireplace and an attached two-car garage of 552 square feet of building area. The property is located in Marion, West Marion Township, Williamson County.

The appellant contends the assessment of the subject property is inequitable. In support of this argument, the appellant submitted descriptions and assessment information on four comparables. The comparables were described as one-story brick dwellings that were from 14 to 21 years old. The properties were located from nearby the subject to 3 miles from the subject. The homes ranged in size from 2,024 to 2,692 square feet of living area and featured central air conditioning and a garage ranging in size from 576 to 928 square feet of building area. One comparable also has a fireplace. The data provided by the appellant indicated the comparables had improvement assessments ranging from \$38,000 to \$48,820 or from \$14.66 to \$24.12 per square foot of living area. The appellant submitted a copy of

the decision issued by the board of review establishing a total assessment of \$70,940. The appellant also indicated the subject had an improvement assessment of \$59,870 or \$46.92 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$44,000 or \$34.48 per square foot of living area.

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 argued assessment inequity in the subject's improvement assessment. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction commensurate with the appellant's request is warranted.

The Board finds the only evidence pertaining to the uniformity of the subject's improvement assessment was submitted by the appellant. The appellant provided data on four comparables. Each of the comparables submitted by the appellant was substantially larger than the subject dwelling, but was similar in age, location, exterior construction and/or some amenities. The appellant's evidence disclosed the subject had an improvement assessment of \$59,870 or \$46.92 per square foot of living area, which is above the improvement assessment on a per square foot basis of each of the comparables on the record. Moreover, the appellant has requested an assessment reduction to an amount still substantially higher than each of the comparables which the appellant presented.

Finally, the board of review did not submit any evidence in support of its assessment of the subject property or to refute the evidence presented by the appellant as required by Section 1910.40(a) of the 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's improvement is justified.

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.

*Donald 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.