



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

APPELLANT: John Murphy  
DOCKET NO.: 09-01768.001-C-1  
PARCEL NO.: 22-07-359-016

The parties of record before the Property Tax Appeal Board are John Murphy, the appellant; and the Bureau 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 Bureau County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$1,242  
**IMPR:** \$8,374  
**TOTAL:** \$9,616

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story frame and masonry building that contains 1,600 square feet of building area. The building is approximately 135 years old. The subject building is situated on 3,877 square feet of land area. The subject property is located in Tiskilwa, Bureau County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted property record cards, Multiple Listing Service sheets and an analysis of three suggested comparables. Two comparables are located in close proximity to the subject, while one comparable is located in the "nearby town" of Princeton. The comparables consist of one or two-story masonry buildings that are 102 or 133 years old. The buildings range in size from 1,664 to 3,848 square feet of building area. The buildings are situated on lots that range in size from 3,997 to 6,732 square feet of land area. Comparable 1 was listed for sale in June 2009 for \$79,500 or \$20.66 per square foot of building area including land. Comparables 2 and 3 sold in July and August of 2009 for prices of \$30,000 and \$58,000 or \$16.58 and \$18.03 per building area including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$16,844 was disclosed. The subject's assessment reflects an estimated market value of \$50,598 or \$31.62 per square foot of building area including land using Bureau County's 2009 three-year median level of assessments of 33.29%.

In support of the subject's assessment, the board of review submitted property record cards and an analysis of three suggested comparables located in close proximity to the subject. The comparables consist of one-story brick or metal buildings that are from 25 to 155 years old. The buildings range in size from 1,036 to 1,944 square feet of building area. The buildings are situated on lots that range in size from 2,895 to 10,401 square feet of land area. The comparables sold from April 2004 to July 2009 for prices ranging from \$71,000 to \$125,000 or from \$64.30 to \$68.53 per square foot of living area including land. Comparable 1, which reportedly sold in 2009, was fulfillment of an installment contract initiated in 1999.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 a reduction in the subject's assessment is warranted.

The appellant argued the subject property is overvalued. 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 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2<sup>nd</sup> Dist. 2000). The Board finds the appellant has overcome this burden.

The parties submitted information for six suggested comparables for the Board's consideration. The Property Tax Appeal Board gave less weight to comparables 1 and 3 submitted by the appellant. These properties are considerably larger in building size when compared to the subject. In addition, comparable 1 is a dissimilar two-story building, unlike the subject's one-story design. The Board gave no weight to the comparables submitted by the board of review. Comparable 3 is considerably newer in age than the subject. Comparables 2 and 3 sold in 2004 or 2005, which are dated and not reliable indicators of market value as of the subject's January 1, 2009 assessment date. Similarly, the Board finds comparable 1 was fulfillment of an installment contract initiated in 1999, well prior to the subject's January 1, 2009 assessment date.

The Board finds comparable 2 submitted by the appellant is the most similar comparable property contained in this record in terms of location, exterior construction, design, age and size. It sold in August 2009 for \$30,000 or \$18.03 per square foot of building area including land. The subject's assessment reflects an estimated market value of \$50,598 or \$31.62 per square foot of building area including land, which is higher than the most similar comparable sale contained in this record. After considering any necessary adjustments to the comparable for the differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is excessive and a 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.

*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: November 30, 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.