



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

APPELLANT: John Ligon
DOCKET NO.: 09-06119.001-R-1
PARCEL NO.: 06-07-177-008

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

LAND: \$1,500
IMPR.: \$47,766
TOTAL: \$49,266

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an owner occupied residential property located in Roberts Township, Marshall County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject property's assessment was not reflective of its fair market value. In support of this claim, the appellant submitted an Multiple Listing Service sheets and an analysis of four suggested comparable sales. The appellant's evidence also disclosed the subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior assessment year under docket number 08-02540.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$49,266 based on the evidence in the record. Based on this evidence, the appellant requested the subject's assessment be reduced to \$46,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein it reported the subject's final 2009 assessment to be \$49,266. In a letter addressing the appeal, the board of review indicated assessment values were not increased or

decreased for other like properties for 2009 and the assessment for the subject property should remain the same for 2009. The board of review contends assessments as of the January 1, 2009 assessment date are based upon the sales ratio study of property sales occurring in the county during 2006, 2007 and 2008. The board of review argued the comparable sales submitted by the appellant occurred in the latter part of 2009. The board of review also re-submitted the evidence that was provided to the Property Tax Appeal Board the prior assessment year under Docket Number 08-02540.001-R-1. Based on this evidence, the board of review believed a total assessment for the subject property of \$49,266 to be equitable.

Under rebuttal, the appellant argued the Marshall County Board of Review mixed up the facts in this appeal. The appellant submitted a Notice of Revised Assessment regarding the subject property for the 2009 assessment year. The notice, dated December 31, 2009, depicts a final assessment for the subject property of \$55,298. Furthermore, the appellant submitted the 2009 Marshall County Real Estate Tax Bill for the subject property, payable 2010, depicting the subject's 2009 final assessment, prior to state multiplier, of \$55,298.

After considering the evidence and reviewing the record, 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 was overvalued based on comparables sales. However, the Property Tax Appeal Board takes notice that the subject property was the matter of an appeal the prior assessment year under Docket Number 08-02540.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$49,266 based on the evidence contained in the record. The evidence in this appeal further indicates the subject property is an owner occupied residential property. 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 on which a residence occupied by the owner is situated, **such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period** (Emphasis Added) as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

Based on this statutory language, the Board finds its 2008 decision shall be carried forward to the subsequent assessment year of the same general assessment period plus application of equalization factor. The Board finds this record contains no evidence indicating the subject property sold in an arm's-length transaction subsequent to the Board's prior year's decision or that the assessment year in question is in a different general assessment period. Finally, there is no evidence showing Marshall County Assessment Officials issued any equalization factors for the 2009 assessment year. As a result, the Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's finding.

The Board further finds the subject's 2009 assessment amount as shown on the "Board of Review Notes on Appeal" of \$49,266 to be misleading. The Board finds the documentation submitted by the appellant shows the subject property had a final 2009 assessment of \$55,298. Thus, the board of review did not carry forward the 2008 decision issued by the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). Therefore, the Board finds a reduction in the subject's assessment 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.



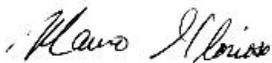
Chairman



Member



Member



Member



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: December 21, 2012



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.