



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

APPELLANT: Kirk & Susan Hill  
DOCKET NO.: 09-06195.001-R-1  
PARCEL NO.: 05-31-255-014

The parties of record before the Property Tax Appeal Board are Kirk & Susan Hill, the appellants; and the Ogle 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 Ogle County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$13,140  
**IMPR.:** \$56,603  
**TOTAL:** \$69,743

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a residential property located in Byron Township, Ogle County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming the subject's assessment is not reflective of fair market value. In support of this claim, the appellants submitted an appraisal of the subject property. The appraisal conveys an estimated market value of \$209,500 as of January 6, 2009, using two of the three traditional approaches to value.

The appellants also submitted the Property Tax Appeal Board's decision for the subject for the prior assessment year under docket number 08-00150.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$69,743 based on the evidence submitted by the parties.

The appellants' appeal petition indicates the subject property has a final 2009 assessment of \$77,420, which reflects an estimated market value of \$233,545 using Ogle County's 2009

three-year median level of assessments of 33.15% as determined by the Illinois Department of Revenue.

Based on this evidence, the appellants requested a reduction in the subject's assessment to \$69,743.

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 as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)). By letter dated March 22, 2012, the Ogle County Board of Review was found to be in default.

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 appellants contend 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). Except in counties with more than 200,000 inhabitants that classify property, property is to be valued at 33½% of fair cash value. (35 ILCS 200/9-145(a)). 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The appellants in this appeal submitted an appraisal estimating the subject property had a fair market value of \$209,500 as of January 6, 2009. The subject's assessment reflects an estimated market value of \$233,545, which is considerably greater than the appraisal submitted by the appellants. Furthermore, the record disclosed the subject property was the matter of an appeal the prior assessment year under docket number 08-00150.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$69,743 based on the evidence submitted by the parties. The board of review did not submit any evidence in support of its assessment of the subject property or refute the valuation evidence submitted by the appellants as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)). As a result, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.69(a)). The Board has examined the information submitted by the appellants and finds it supports a reduction in the assessed valuation of the subject property.

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.