



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

APPELLANT: Paul Stiner
DOCKET NO.: 10-00100.001-R-1
PARCEL NO.: 18-08-20-226-004

The parties of record before the Property Tax Appeal Board are Paul Stiner, the appellant; and the Macon 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 **Macon** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$3,301
IMPR.: \$18,364
TOTAL: \$21,665

Subject only to the State multiplier as applicable.

ANALYSIS

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Christian County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2010 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one story frame dwelling with 1,152 square feet of living area. The dwelling was constructed

in 1973. Features include a crawl space foundation, central air conditioning and a two-car garage. The property has a 20,000 square foot site and is located in Whitmore Township, Macon County.

The appellant, Paul Stiner, appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$66,000 as of July 15, 2009. The appraiser, Brad A. Butler, was not present at the hearing for direct and cross-examination regarding the appraisal process and final value conclusion. The appraiser developed the sales comparison approach to value in arriving at his final value conclusion. The appellant also submitted evidence regarding the subject's purchase in August 12, 2009 for \$40,000. The appellant further argued that the subject was a modular home dissimilar to the board of review's stick built homes. Based on this evidence and testimony, the appellant requested a reduction in the subject's assessed valuation.

The appraisal report indicated the descriptive information for the subject and comparables was taken from the County Tax Assessor. Comparable #1 was located next door to the subject and comparable #3 contained a basement, unlike the subject. The comparables sold from September 2008 to June 2009 for prices of either \$60,000 or \$65,000 or from \$39.68 to \$54.90 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,554. The subject's assessment reflects an estimated market value of \$79,670 or \$69.16 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment, the board of review submitted three comparables sales located within three miles of the subject. Based on this evidence, the Board of review requested confirmation of the subject's assessment.

Conclusion of Law

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. 86 Ill.Admin.Code §1910.63(e). 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of the subject's market value to be comparable sale #1 submitted by the appellant. This comparable sold in June 2009 for \$65,000 or for \$54.90 per square foot of living area, including land. This property is located next door to the subject; has a sale date close to the assessment date in question; has an identical lot size to the subject; is similar to the subject in size, design and most features. The board gave less weight to the comparable sales submitted by the board of review and appellant's comparable #3 based on their location being dissimilar to the subject. The Board also gave no weight to the final value conclusion contained in the appraisal report because the appraiser was not present at the hearing to testify in support of his final value conclusion or subject to cross-examination. In addition, the Board gave no weight to the subject's recent sale because the Board finds it was not an arm's-length transaction as the sale was not advertised and was a sale between related parties. The Board also gave more weight to the appellant's argument that the board of review's comparables were stick built homes and were dissimilar to the subject's inferior modular design. The Board finds the subject's assessment reflects an estimated market value of \$79,670 or \$69.16 per square foot of living area, including land, which is above the best sale comparable in this record. Therefore, the Board finds a reduction in the subject's assessment is warranted based on the preponderance of the evidence submitted herein.

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: May 21, 2014



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.