



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

APPELLANT: Judith Morville  
DOCKET NO.: 10-00174.001-R-1  
PARCEL NO.: 07-07-34-305-006

The parties of record before the Property Tax Appeal Board are Judith Morville, 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:** \$6,570  
**IMPR.:** \$20,094  
**TOTAL:** \$26,664

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 1,120 square feet of living area situated on 2.18 acres. The

dwelling is 60 years old. Features include a crawl space foundation, central air conditioning and a 392 square foot garage. The property is located in Hickory Point Township, Macon County.

The appellant, Judith Morville, appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument, the appellant submitted four comparable sales. The appellant argued that a reduction in the subject's assessment was warranted based on the condition of the subject. The appellant testified that the subject had not been updated and needed repairs. The appellant further argued that the board of review's comparables were superior to the subject. Based on this evidence and testimony, the appellants requested a reduction in the subject's assessed valuation.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,459. The subject's assessment reflects an estimated market value of \$85,386 or \$76.24 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 seven comparable sales.

#### **Conclusion of Law**

The Board finds the best evidence of market value in the record to be the appellant's comparable sales #1 through #3 and board of review comparables sales #4 and #6. The Board gave less weight to the remaining comparables because they contained a basement unlike the subject. The most similar comparables were similar to the subject in location, style, construction, features and/or age. These properties also sold proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$70,000 to \$80,500. The Board placed most weight on appellant's comparable #3 which the board finds is most similar to the subject. The subject's assessment reflects a market value of \$85,386, which is above the range established by the best comparable sales in this record. Based on this record the Board finds the subject's assessment is not reflective of market value and a reduction in the subject's assessment is justified.

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.

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.