



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

APPELLANT: Double Cluck Farms Inc. (Kepple Farms)
DOCKET NO.: 10-00311.001-F-1
PARCEL NO.: 09-08-21-100-005

The parties of record before the Property Tax Appeal Board are Double Cluck Farms Inc. (Kepple Farms), the appellant, by attorney Robert W. McQuellon III, Peoria; and the Fulton 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 **Fulton** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$3,620
Homesite:	\$470
Residence:	\$14,145
Outbuildings:	\$26,580
TOTAL:	\$44,815

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a rural parcel that is improved with a 1,560 square foot dwelling, a 1,560 square foot attached garage a 2,880 square foot metal utility building and two, lean-to structures that contain 1,800 and 900 square feet of building area, respectively. The subject is located in Canton Township, Fulton County.

The appellant submitted evidence to the Property Tax Appeal Board claiming overvaluation regarding the subject's improvements as the basis of the appeal. The appellant did not dispute the subject's farmland or homesite assessments. In support of the overvaluation contention, the appellant submitted a one-page cost analysis, purportedly based on the Marshall & Swift Calculator Method. The analysis depicted the base costs for the subject dwelling, garage, metal utility building and lean-to's totaling \$161,473. After subtracting total depreciation of \$45,293, the appellant estimated a depreciated value for the improvements of

\$116,180. Adding site improvements of \$6,000, the analysis concluded a value for the subject's improvements of \$122,180. The dwelling and garage had depreciated cost new of \$42,433 and the farm buildings had a depreciated cost new of \$79,748. Based on this evidence the appellant requested the subject's assessment.

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 Official Rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)).

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 the evidence in the record supports a reduction in the subject's assessment.

The appellant contends the market value of the subject property's improvements 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 (3rd Dist. 2002). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant in this appeal submitted the only evidence of market value. The appellant submitted a cost analysis estimating the subject's improvements had a market value of \$122,180. The dwelling and garage had depreciated cost new of \$42,433 and the farm buildings had a depreciated cost new of \$79,748. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of the Rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the Board's rules. (86 Ill.Admin.Code §1910.40(a) and 1910.69(a)). The Board has examined the information submitted by the appellant and finds that 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.

Ronald 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: February 22, 2013

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.