



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

APPELLANT: Thomas A. & Cheryl Whitehurst
DOCKET NO.: 10-00684.001-R-1
PARCEL NO.: 05-04-01-305-035

The parties of record before the Property Tax Appeal Board are Thomas A. & Cheryl Whitehurst, the appellants; 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:

LAND: \$3,560
IMPR.: \$35,150
TOTAL: \$38,710

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of one-story frame dwelling containing 1,290 square feet of living area that was built in 2010. Features include a concrete slab foundation, central air conditioning and a two-car garage. The subject property is located in Fulton County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming the subject property's assessment is not reflective of fair market value. In support of this claim, the appellants submitted an appraisal of the subject property prepared by a state licensed appraiser. The appraiser developed two of the three traditional approaches to value in estimating a fair market value for the subject property of \$115,000 as of February 12, 2010.

The appellants also submitted the Fulton County Board of Review's final decision for the subject property. The subject property has a final assessment of \$48,340, which reflects an estimated market value of \$143,613 using Fulton County's 2010 three-year median level of assessments of 33.66% as determined by the Illinois Department of Revenue.

Based on this evidence, the appellants requested a reduction in 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 rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)). By letter dated September 12, 2012, the Fulton County Board of Review was found to be in default.¹

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 (3rd Dist. 2002). 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 appellants in this appeal submitted an appraisal of the subject property. The appraiser developed two of the three traditional approaches to value in estimating a fair market value for the subject property of \$115,000 as of February 12, 2010. The board of review did not refute the value evidence submitted by the appellants or timely submit any evidence in support of its assessment 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)). The Board finds the appellants submitted the best and only evidence of the subject's fair market value. The subject's assessment reflects an estimated market value of \$143,613, which is considerably higher than the appraisal. Therefore, a reduction in the subject's assessment is warranted. Since fair market value has been established, Fulton

¹ The Fulton County Board of Review was notified of this appeal on October 13, 2011 and given 90 days to submit evidence in support of its assessment of the subject property or request an extension to file evidence for good cause by January 11, 2012. On January 11, 2012, the Property Tax Appeal Board received a 30 day extension request from the Fulton County Board of Review to file evidence in this matter. By letter dated February 9, 2012, the Fulton County Board of review was granted a 30 day extension or by March 22, 2012 to file evidence in this matter. The board of review did not submit any further response or evidence. On September 19, 2012, the Property Tax Appeal Board received correspondence from the Fulton County Supervisor of Assessments. The assessor (clerk for the board of review) alleged the board of review had yet to receive the letter granting an extension to file evidence in this matter from the Property Tax Appeal Board. The Supervisor of Assessments requested to "be allowed to add them to the other cases due on 9/25/2012 for the submission of evidence." The Property Tax Appeal Board denied the board of review's request by letter dated November 21, 2012.

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County's 2010 three-year median level of assessments of 33.66% shall apply.

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: December 21, 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.