



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

APPELLANT: Marvin Bainter  
DOCKET NO.: 10-01098.001-R-1  
PARCEL NO.: 18-19-22-109-003

The parties of record before the Property Tax Appeal Board are Marvin Bainter, the appellant; 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:** \$2,560  
**IMPR:** \$5,090  
**TOTAL:** \$7,650

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of one-story frame dwelling containing 960 square feet of living area that is approximately 50 years old. Features include an unfinished basement and central air conditioning. The subject property is located in Fulton County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject property's assessment is not reflective of fair market value. In support of the overvaluation argument, the appellant completed Section IV of the residential appeal petition. The petition indicates the subject property sold in January 2011 for \$22,725. The subject's sale was not between relatives or related corporations; the property sold with the assistance of a Realtor; and was exposed to the open market for three months through the local newspaper, Multiple Listing Service and website. The appellant also submitted a Multiple Listing Service history detail sheet revealing the subject property was offered for sale in the open market for \$29,900 in October 2010 and was purchased January 2011 for \$22,725.

The appellant also submitted the Fulton County Board of Review's final decision for the subject property. The subject property has a final assessment of \$10,330, which reflects an estimated market value of \$30,689 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 appellant 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.<sup>1</sup>

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 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. 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 33 $\frac{1}{3}$ % 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 appellant in this appeal submitted documentation evidencing the subject's January 2011 sale price of \$22,725. The board of review did not refute the value evidence submitted by the appellant or timely submit any evidence in support of its assessment of the subject property as required by Section

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<sup>1</sup> 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 Supervisor of Assessments (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.

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

The Illinois Supreme Court has defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d. 428 (1970). A contemporaneous sale of property between parties dealing at arm's-length is a relevant factor in determining the correctness of an assessment **and may be practically conclusive on the issue of whether an assessment is reflective of market value.** Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill.App.3d 369 (1<sup>st</sup> Dist. 1983), People ex rel. Munson v. Morningside Heights, Inc, 45 Ill.2d 338 (1970), People ex rel. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967), and People ex rel. Rhodes v. Turk, 391 Ill. 424 (1945).

The Property Tax Appeal Board finds this record shows the appellant purchased the subject property for \$22,725 in January 2011. The Board finds this record is void of any evidence showing the subject's sale was not an arm's-length transaction. Based on this analysis, the Board finds the best and only evidence of the subject's fair market value is its January 2011 sale price of \$22,725. The subject's assessment reflects an estimated market value of \$30,689, which is higher than its 2011 arm's-length sale price. Therefore, a reduction in the subject's assessment is warranted. Since fair market value has been established, Fulton 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.

*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: 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.