



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

APPELLANT: James McNeely
DOCKET NO.: 10-02851.001-R-1 through 10-02851.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are James McNeely, the appellant, and the Williamson 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 Williamson County Board of Review is warranted. The correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
10-02851.001-R-1	01-21-300-019	5,000	77,200	\$82,200
10-02851.002-R-1	01-21-300-020	4,800	0	\$4,800

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consisting of two parcels is improved with a two-story frame single-family dwelling containing approximately 3,100 square feet of living area. The home was built in about 2002 and features a basement, central air conditioning, fireplace amenity and a two-car garage along with a pole barn with office space. The subject is located on 5-acres± in Carterville, Blairsville Township, Williamson County.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of this overvaluation argument, the appellant completed Section IV - Recent Sale Data in the residential appeal petition. The appellant reported the subject property was purchased in March 2009 for \$265,000 from Herrin Security Bank after having been advertised for a period of 14 months in the local newspaper and in the Multiple Listing Service. Furthermore, the property was sold as a consequence of a foreclosure action and the appellant purchased the property via a sealed auction bid. In support of these assertions, the appellant submitted a copy of the Settlement Statement reflecting a contract sales price of \$265,250 and a copy of a newspaper advertisement describing the subject and seeking sealed bids until February 2, 2009.

The appellant also reported the subject's final total assessment was \$93,210. The subject's total assessment reflects a market value of approximately \$283,658 using the 2010 three-year median level of assessments in Williamson County of 32.86%. (86 Ill.Admin.Code §1910.50(c)(1)).

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$87,000 which would reflect a market value of approximately \$261,000.

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.

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 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, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 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 appellant in this appeal submitted the only evidence of market value in the record. The appellant submitted data on the March 2009 purchase of the subject property for \$265,000 which is a date approximately 9 months prior to the assessment date at issue of January 1, 2010. The subject's 2010 assessment reflects a market value of approximately \$283,658 which is substantially higher than its recent purchase price.

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. (86 Ill.Admin.Code §1910.40(a)).

The Property Tax Appeal Board has examined the information submitted by the appellant and finds, based on this limited evidence that was not refuted, a reduction in the assessed valuation of the subject property is justified. The Board finds based on the limited evidence submitted that the appellant's contention of market value of \$265,000 as of January 1, 2010 is reasonable. The Board further finds that since market value has been established the 2010 three-year median level of assessments

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in Williamson County of 32.86% shall apply. (86 Ill. Adm. Code §1910.50(c)(1)).

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: September 20, 2013



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.