



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

APPELLANT: Carla Coppi & Judith Marshall  
DOCKET NO.: 10-04038.001-R-1  
PARCEL NO.: 15-19-307-008

The parties of record before the Property Tax Appeal Board are Carla Coppi and Judith Marshall, the appellants, and the Jackson County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Jackson County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$15,385  
**IMPR.:** \$63,220  
**TOTAL:** \$78,605

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story single family dwelling of frame construction that contains approximately 2,300 square feet of living area. The dwelling was completed in 2008. Features of the home include a slab foundation, central air conditioning, one fireplace and a three-car attached garage. The property has a 14,200 square foot site and is located in Carbondale, Carbondale Township, Jackson County.

The appellants contend overvaluation for the 2010 tax year as the basis of the appeal. In support of this argument the appellants completed Section IV - Recent Sale Data of the Residential Appeal disclosing the property was purchased in April 2008 for a price of \$241,000. The appellants asserted they were not related to the seller and the property had been actively exposed on the market for 9 months prior to the purchase.

The appellants also disclosed the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2009 tax year under Docket Number 09-01152.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$80,334 based on the evidence submitted by the parties.

Based on this record the appellants requested the subject property have an assessment of \$80,334 to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$78,605 was disclosed. The subject's assessment reflects a market value of \$239,212 when applying the 2010 three year average median level of assessments for Jackson County of 32.86%. The board of review noted the subject's assessment is below the assessment requested by the taxpayers and asked the assessment be confirmed.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

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 (3<sup>rd</sup> 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 Board finds the appellants have not met this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants provided information disclosing the subject property was purchased in April 2008 for a price of \$241,000. The subject's assessment of \$78,605 reflects a market value of \$239,212 when applying the 2010 three year average median level of assessments for Jackson County of 32.86%, which is below the purchase price. Based on this record the Board finds a change in the assessment of the subject property is not justified.

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

*Frank J. Huff*

Member

*Mark Morris*

Member

*JR*

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: March 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.