



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

APPELLANT: Steve Shive  
DOCKET NO.: 11-00068.001-R-1  
PARCEL NO.: 08-22-18-322-005

The parties of record before the Property Tax Appeal Board are Steve Shive, the appellant; and the Greene 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 **Greene** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$1,456  
**IMPR.:** \$3,084  
**TOTAL:** \$4,540

Subject only to the State multiplier as applicable.

The appellant timely filed the appeal from a decision of the Greene County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a one-story frame dwelling with 868 square feet of living area. The dwelling was constructed in 1901. The dwelling has an unfinished basement and detached one-car garage. The property has a 7,200 square foot site and is located in Roodhouse Township, Greene County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the

subject property was purchased on November 29, 2011 for an allocated sale price of \$13,750.

The appellant further submitted the final decision issued by the Greene County Board of Review disclosing the subject's final assessment of \$11,773. The subject's assessment reflects an estimated market value of \$35,654 when applying Greene County's 2011 three-year median level of assessment of 33.02%. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review did not submit its "Board of Review Notes on Appeal" or 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)). Therefore, the board of review was found to be in default pursuant to section §1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.69(a)).

#### **Conclusion of Law**

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. 86 Ill.Admin.Code §1910.63(e); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2<sup>nd</sup> Dist. 2000). 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 appellant has met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the allocated purchase of the subject property on November 29, 2011 for \$13,750. The appellant provided evidence demonstrating the subject's sale met one of the primary elements of an arm's-length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related; however, the property had not been advertised or exposed to the open market. In further support of the transaction, the appellant submitted a copy of the closing statement and the Illinois Real Estate Transfer Declaration (PTAX-203). The Board finds the subject's allocated purchase price is below the market value reflected by the assessment. Although the subject's sale may not have been an arm's-length transaction due to the fact it was not advertised or exposed to

the open market, the Board finds the board of review did not present any evidence to challenge the subject's allocated sale price; refute the contention that the allocated purchase price was reflective of market value; nor submit any independent market evidence to support its assessment of the subject property. Based on this record, the Board finds the subject property had a market value of \$13,750 as of January 1, 2011. Since market value has been established, the 2011 three-year average median level of assessment for Greene County of 33.02% shall apply. 86 Ill.Admin.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: May 21, 2014



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.