



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

APPELLANT: Daniel Barger
DOCKET NO.: 11-00122.001-R-1
PARCEL NO.: 09-13-19-405-010

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

LAND: \$ 3,836
IMPR.: \$20,980
TOTAL: \$24,816

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed this appeal from a decision of the Macon 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 containing 1,362 square feet of living area that was built in approximately 1957. Features include a full basement that is partially finished, central air conditioning, a fireplace and

one-car attached garage. The subject dwelling is situated on a 15,900 square foot lot. The subject property is located in Long Creek Township, Macon County, Illinois.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$75,000 as of January 3, 2011. The appraiser developed the cost and sales comparison approaches to value.

Under the cost approach, the appraiser calculated the subject property had a fair market value of \$70,700. Under the sales comparison approach to value, the appraiser concluded the subject property had a fair market value of \$75,000. In reconciliation, the appraiser placed more weight on the sales comparison approach to value in arriving at a final value conclusion of \$75,000. The appellant was of the opinion that the appraised value was too high.

The appellant further submitted the final decision issued by the Macon County Board of review disclosing the subject's final assessment of \$24,816. The subject's assessment reflects an estimated market value of \$74,747 when applying Macon County's 2011 three-year median level of assessment of 33.20%. Based on this evidence, the appellant requested the subject's assessment be reduced to \$23,567, which reflects an estimated market value of approximately \$70,701.

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 (2nd 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value is the appraisal submitted by the appellant for \$75,000. The subject's assessment reflects a market value of \$74,747, which is less than the appraised value as submitted by the appellant. The Board further finds the appellant submitted no valuation evidence to support the opinion that the appraised value of \$75,000 was too high. Based on this evidence, the Board finds a reduction in the subject's assessment 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.



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.