



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

APPELLANT: Rodger Coventry
DOCKET NO.: 11-00198.001-R-1
PARCEL NO.: 04-12-09-332-006

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

LAND: \$1,940
IMPR: \$5,474
TOTAL: \$7,414

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame dwelling containing 720 square feet of building area that is approximately 56 years old. The two bedroom home has a crawl space foundation and a 336 square foot garage. The dwelling is situated on a 7,000 square foot lot. The subject property is located in Decatur Township, Macon County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject's assessment is not reflective of fair market value. In support of this argument, the appellant submitted a letter addressing the appeal and a grid analysis of four suggested comparable sales. The comparables are located in close proximity to the subject. The comparables consists of one or one and one-half story brick or frame dwellings that are from 54 to 64 years old. One comparable has a full unfinished basement; one comparable has a concrete slab foundation; and two comparables have crawl space foundations. The comparables have central air conditioning and three comparables have garages that contain 300 or 400 square feet. The dwellings range in size from

720 to 1,488 square feet of living and are situated on lots that range in size from 5,490 to 9,750 square feet of land area. The comparables sold from February to November of 2011 for prices ranging from \$21,500 to \$28,900 or from \$19.42 to \$38.75 per square foot of living area including land.

The appellant's letter explains that the subject is a rental property with its original windows and bathroom with a furnace from 1979. The subject dwelling does not have central air conditioning and has only two bathrooms. The appellant argued the comparables presented are superior to the subject. For example comparable 1 has a full basement, central air conditioning and three bedrooms. Comparable 2 has central air conditioning and three bedrooms. Comparable 3 was renovated including a new furnace, new kitchen and a new bathroom with three bedrooms. Comparable 4 was described as a meticulously maintained home with newer windows, central air conditioning and furnace.

The appellant also submitted the Macon County Board of Review's final decision regarding the subject property. The subject property had a final assessment of \$8,333, which reflects an estimated market value of \$25,099 or \$34.86 per square foot of living area including land when applying Macon County's 2011 three-year median level of assessments of 33.20%. Based on this evidence, the appellant requested a reduction in the subject's assessed valuation to \$7,414, which reflects an estimated market value of \$22,242 or \$30.89 per square foot of living area including land.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence refuting the arguments raised by the appellant or to support 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 §1910.69(a)). As a result, 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)).

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 (3rd 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant in this appeal submitted four comparable sales to demonstrate the subject property's assessment was not reflective of fair market value. The board of review did not submit any evidence in support of the 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)). 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)). The Board has examined the evidence and finds that it supports a reduction in the assessed valuation of the subject property commensurate with the appellant's assessment request.

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.

Donald 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: November 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.