



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

APPELLANT: Shirley Wells
DOCKET NO.: 11-00417.001-R-1
PARCEL NO.: 04-13-18-152-010

The parties of record before the Property Tax Appeal Board are Shirley Wells, 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: \$1,510
IMPR.: \$9,156
TOTAL: \$10,666

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame dwelling containing 816 square feet of living area that was built in 1953. Features of the home include a partial unfinished basement, central air conditioning and an attached two-car garage. The home is situated on 8,850 square feet of land area located in Decatur Township, Macon County, Illinois.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal.¹ In support of this claim, the appellant submitted three suggested

¹ The appellant indicated on her appeal form that the bases of the appeal were comparable sales and recent appraisal. At hearing, the appellant acknowledged that the appeal did not include an appraisal; therefore, only comparable sales will be addressed in this decision.

comparable sales located within 10 blocks of the subject. The comparables consist of one-story frame dwellings containing from 776 to 1,176 square feet of living area. The dwellings were built from 1920 to 1949. Features of the homes include full unfinished basements and central air conditioning. One comparable has a fireplace and a two-car garage and another has a one-car garage. The comparables have lots of 6,080 or 9,180 square feet of land area. The sales occurred from March to October of 2010 for prices ranging from \$19,432 to \$23,500 or from \$16.52 to \$25.77 per square foot of living area including land.

The appellant testified that the sales she submitted have values that are approximately \$10,000 less than the subject.

Under cross-examination, the appellant testified that the only damage to the subject, since its 2008 purchase, was to a fence that has been repaired.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$8,500 which would reflect a market value of approximately \$25,500.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$10,666 was disclosed. The subject's assessment reflects an estimated market value of \$32,127 or \$39.37 per square foot of living area including land using Macon County's 2011 three-year median level of assessments of 33.20%.

In support of the subject's assessment, the board of review submitted information regarding the subject's 2008 sale, a corrected grid of the appellant's comparables along with property record cards and a grid analysis of two suggested comparable sales. The board of review's comparables are located either 43 or 433 feet from the subject. These comparables consist of one-story frame dwellings containing 720 or 912 square feet of building area. The homes were built in 1956 or 1957. Features of the homes include central air conditioning and garages of 240 or 288 square feet of building area. The sales occurred in June 2008 and October 2010 for prices of \$35,000 and \$58,000 or \$48.61 and \$63.60 per square of living area including land, respectively.

The board of review also submitted information regarding the subject's sale in June 2008 for a price of \$39,564 or \$48.49 per square foot of living area including land. The board of

review's corrected grid of the appellant's comparables discloses the appellant's comparables are actually located from 1.1 to 1.8 miles from the subject. In addition, the board of review pointed out that the appellant's comparables are older and lack other improvements. The appellant's comparable #2 also lacks a garage.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant argued the board of review submitted an old 2008 sale and the 2008 sale of the subject, which are not reflective of the subject's 2011 real estate market. The board of review's comparable #2 also has an additional bedroom, when compared to the subject.

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 no reduction in the subject's assessment is warranted.

The appellant argued the subject property is overvalued. When market value is the basis of the appeal, the value 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); 86 Ill.Admin.Code §1910.63(e). After an analysis of the evidence, the Board finds the appellant has not overcome this burden.

The record contains five sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 due to their considerably older ages when compared to the subject. The Board gave less weight to the board of review's comparable #3 and to the 2008 sale of the subject as these sales occurred greater than 29 months prior to the subject's January 1, 2011 assessment date. The Board finds the remaining two sales submitted by the parties were somewhat similar to the subject in location, size and features. These sales also sold most proximate to the subject's January 1, 2011 assessment date. Each of these sales occurred in October of 2010 for prices of \$19,432 and \$58,000 or \$16.52 and \$63.60 per square foot of living area including land, respectively. The subject's assessment reflects an estimated market value of \$32,127 or \$39.37 per square foot of living area including land, which falls within the market values established by the best comparables in this record. After adjusting the comparables for

differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is justified and no reduction is warranted.

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

K. L. Fern

Member

Tracy 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: January 24, 2014

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.