



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

APPELLANT: Andrew Odle  
DOCKET NO.: 11-01384.001-R-1  
PARCEL NO.: 12-19-341-011

The parties of record before the Property Tax Appeal Board are Andrew Odle, the appellant, and the Franklin 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 **Franklin** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$5,425**  
**IMPR.: \$45,420**  
**TOTAL: \$50,845**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of brick exterior construction containing 2,256 square feet of living area. The dwelling was constructed in 1975 with a great room addition that was built in 2007. Features of the home include a partial finished basement, central air conditioning, a fireplace and both an attached two-car garage and a detached two-car garage. The property has a .89-acre site and is located in West Frankfort, Frankfort Township, Franklin County.

The appellant's appeal is based on overvaluation.<sup>1</sup> In support of this argument, the appellant submitted information on four comparable sales in the Section V grid analysis and attached "PromatchSolutions, LLC" printouts along with additional typed sheets summarizing data on an additional five comparables.

The appellant's nine comparables consist of parcels ranging in size from 10,019 to 130,680 square feet of land area. The

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<sup>1</sup> While in Section 2d the appellant also marked "assessment equity" as an additional basis of the appeal the appellant failed to report the improvement assessments of the comparables for purposes of analysis on grounds of lack of uniformity. In a letter, the appellant wrote that the nine comparables have an average assessment per square foot of \$18.38 which is lower than the subject, but there is no improvement assessment data for any of these nine properties in the appellant's evidence. Where there are total assessments, the appellant has reported the subject's "total assessment" per square foot of living area which is not a proper equity analysis.

parcels are improved with one-story, two-story or tri-level dwellings of masonry, frame or frame and masonry exterior construction. The homes range in size from 1,800 to 3,400 square feet of living area. The dwellings were constructed from 1967 to 2007. Two of the comparables have a basement with finished area. Each home has central air conditioning and five of the comparables have one or three fireplaces each. Eight of the comparables have from one-car to 2.5-car garages and one comparable has a pole barn. Seven of the comparables sold from May 2009 to February 2011 for prices ranging from \$116,000 to \$170,000 or from \$50.00 to \$83.33 per square foot of living area, including land. Comparable #5 had a reported asking price of \$152,500 or \$67.03 per square foot of living area, including land. The appellant in a letter also contended that comparables #3, #4 and #6 were much newer than the subject, but the remaining six comparables were "very similar to the subject in age, condition, construction, design and gross living area.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$40,608 which would reflect an estimated market value of approximately \$121,824 or \$54.00 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$50,845 was disclosed. The subject's assessment reflects a market value of \$151,867 or \$67.32 per square foot of living area, including land, when applying the 2011 three year average median level of assessment for Franklin County of 33.48% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code §1910.50(c)(1)).

The board of review presented information on three comparable sales which were presented as appellant's comparables #1, #3 and #9. These three comparables are improved with one-story dwellings of masonry or frame and masonry construction that range in size from 1,800 to 2,500 square feet of living area. The dwellings were constructed from 1967 to 1999. None of these properties have a basement. Each home has central air conditioning and one has a fireplace. Comparable #1 has a pole barn of 2,475 square feet and the other two comparables have attached garages of 538 and 700 square feet of building area. The comparables have sites ranging in size from 10,231 to 43,560 square feet of land area. The comparables sold in December 2009 or December 2010 for prices ranging from \$128,700 to \$165,000 or from \$66.00 to \$83.33 per square foot of living area, including land. The board of review was of the opinion that the appellant's comparable #2, a two-story brick dwelling on three-acres of land, was dissimilar to the subject "so the other three parcels were utilized."

Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

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 not 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 (3<sup>rd</sup> Dist. 2002); 86 Ill.Admin.Code §1910.63(e). 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/did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine comparables, eight with sale data and one with a listing price, to support their respective market value arguments before the Property Tax Appeal Board. The Board has given less weight to appellant's comparable #2 and #8 due to their differences in design as compared to the subject one-story dwelling. The Board finds the remaining seven comparables submitted by both parties are most similar to the subject in size, style, exterior construction, features, age and/or land area. These properties also sold or were listed proximate in time to the assessment date at issue of January 1, 2011 to provide an indication of the subject's estimated market value. Due to these similarities to the subject and proximity in time of the sales/listing, these comparables received the most weight in the Board's analysis.

These seven comparables sold or were listed for prices ranging from \$122,510 to \$165,000 or from \$53.27 to \$83.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$151,867 or \$67.32 per square foot of living area, including land, which is within the range established by the best comparable sales and listing in this record. Appellant's comparable #9 was similar to the subject in age and has a smaller parcel and less living area, but sold in December 2009 for \$128,700 or \$68.42 per square foot of living area which is similar to the subject's estimated market value on a per-square-foot basis even though the subject enjoys a basement which is not an amenity of comparable #9. After considering the most comparable sales and listing on this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject property's assessment was excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

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: October 18, 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.