



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

APPELLANT: Galen L & Belinda Cornett
DOCKET NO.: 11-01669.001-R-1
PARCEL NO.: 06-23-453-005

The parties of record before the Property Tax Appeal Board are Galen L & Belinda Cornett, the appellants; and the Williamson 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 **Williamson** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$12,720
IMPR: \$158,026
TOTAL: \$170,746

Subject only to the State multiplier as applicable.

ANALYSIS

The subject consists of a residential property located in West Marion Township, Williamson County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellants submitted documentation showing the subject property was listed for sale in the open market for \$549,000. The appellants also submitted three suggested comparables sales with varying degrees of similarity when compared to the subject. The comparables sold from September 2010 to July 2011 for prices ranging from \$300,000 to \$510,000. Additionally, the appellants submitted an appraisal of the subject property estimating a fair market value of

\$522,000 as of January 11, 2011, using the sales comparison and cost approaches to value.

The appellants submitted the Williamson County Board of Review's final decision regarding the subject property. The subject property's assessment was increased by the board of review from \$110,360 to \$185,080, which reflects an estimated market value of \$565,821 when applying Williamson County's 2011 three-year median level of assessments of 32.71%. Based on this evidence, the appellants requested a reduction in the subject's assessment to \$160,000, which reflects an estimated market value of \$480,000.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation 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 Williamson County 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 appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the appellants submitted a listing price for the subject property of \$549,000; three comparables that sold from September 2010 to July 2011 for prices ranging from \$300,000 to \$510,000; and an appraisal of the subject property estimating a fair market value of \$522,000 as of January 11, 2011. The subject property's assessment reflects an estimated market value of \$565,821, which is greater than the valuation evidence

submitted by the appellants. The board of review did not submit evidence in support of the assessment of the subject property or refute the valuation evidence submitted by the appellants 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 contained in this record and finds the best evidence of value is the appraisal of the subject property. The appraisal established a fair market value of \$522,000 as of January 11, 2011. Since fair market value has been established, Williamson County's 2011 three-year median level of assessments of 32.71% shall apply.

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: January 24, 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.