



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

APPELLANT: Janice Plaeger-Marx
DOCKET NO.: 11-01888.001-R-1 through 11-01888.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Janice Plaeger-Marx, the appellant; and the Menard 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 Menard County Board of Review is warranted. The correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
11-01888.001-R-1	12-36-339-006	2,515	22,667	\$25,182
11-01888.002-R-1	12-36-339-007	2,515	0	\$2,515

Subject only to the State multiplier as applicable.

ANALYSIS

The subject matter of this appeal is comprised of two parcels of land that contain 7,188 square feet of land area each or a total of 14,376 square feet of land area. One parcel is improved with a dwelling and the other parcel is vacant land. The subject parcels are located in Menard County, Illinois.

The appellant contends the land assessments of the subject parcels are inequitable. In support of this argument, the appellant submitted aerial photographs, property record cards and an assessment analysis of seven suggested land comparables that are located in close proximity to the subject. The comparables range in size from 10,585 to 37,620 square feet of land area. The comparables had land assessments ranging from \$4,000 to \$8,000 or from \$.20 to \$.38 per square foot of land area. The appellant also submitted a copy of the decisions issued by the board of review. The subject parcels have land assessments of \$4,000 and \$3,000 or \$.56 and \$.42 per square foot of land area, respectively. Combined, the subject parcels have a total land assessment of \$7,000 or \$.49 per square foot of land area. Based on this evidence, the appellant requested reductions in the subject parcels' land assessments.

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 parcels as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(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 the evidence in the record supports reductions in the subject parcels' land assessments.

The appellant contends assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the evidence, the Board finds the appellant has met this burden of proof.

The appellant in this appeal submitted assessment information for seven suggested land comparables to demonstrate the subject parcels were inequitably assessed. The board of review did not submit any evidence in support of its 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 gave less weight to comparables 1, 6 and 7 submitted by the appellant due to their considerably larger land sizes when compared to the subject parcels. The Board finds the remaining four comparables are more similar to the subject parcels in size and location. These comparables have land assessments of \$4,000 or from \$.30 to \$.38 per square foot of land area. The subject parcels have land assessments of \$4,000 and \$3,000 or \$.56 and \$.42 per square foot of land area, respectively, which is greater than the most similar land comparables on a per square foot basis. Therefore, reductions in the subject parcels' land assessments are 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.



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: November 22, 2013



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.