



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

APPELLANT: Thomas J. Burch  
DOCKET NO.: 11-05336.001-R-1  
PARCEL NO.: 03-05-000-458

The parties of record before the Property Tax Appeal Board are Thomas J. Burch, the appellant, and the Hancock 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 **Hancock** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$658  
**IMPR.:** \$11,032  
**TOTAL:** \$11,690

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Hancock County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a one-story double-wide "mobile home" dwelling of frame construction with 1,232 square feet of living area. The mobile home was manufactured in 1991. The mobile home has been raised upon a crawl-space foundation to allow for potential flooding with steps for access and a deck. Features include window air conditioning and a gas fireplace.

The property has a 5,496 square foot site and is located in Pontoosuc, Pontoosuc Township, Hancock County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$35,000 as of May 21, 2012. Based on this evidence, the appellant requested a total assessment reflective of the appraised value at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,195. The subject's assessment reflects a market value of \$57,470 or \$46.65 per square foot of living area, land included, when using the 2011 three year average median level of assessment for Hancock County of 33.40% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a memorandum criticizing various aspects of the appellant's appraisal report including that sale #2 was not advertised and that comparables #3 and #4 are single wide mobile homes that are considerably smaller than the subject. Thus, based upon comparables #1 and #5 in the appraisal report, the board of review made various adjustments to the sale prices and proposed a total assessment of \$16,665 for the subject to reflect a market value of \$50,000. The board of review also reported that it was "unable [to] find any additional sales to include to make a determination.

In rebuttal, the appellant rejected the proposed assessment reduction reflecting a market value of \$50,000 for the subject and further argued that the board of review offered no independent market value evidence to support their adjustments and/or rejection of the appraisal's conclusion of value. The appellant also disputed the assertion that appraisal sale comparable #2 was not advertised prior to sale as there was a sign in the yard.

#### **Conclusion of Law**

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. 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 this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant with an estimated market value of \$35,000 as of May 21, 2012. The board of review submitted no substantive market evidence to dispute the conclusion of value in the appraisal report. The five sales presented by the appraiser occurred between May 2010 and March 2012 for prices ranging from \$20,000 to \$45,000 or from \$27.78 to \$45.55 per square foot of living area, including land. The subject's assessment reflects a market value of \$57,470 or \$46.65 per square foot of living area, including land, which is above the appraised value. The Board finds the subject property had a market value of \$35,000 as of the assessment date at issue. Since market value has been established the 2011 three year average median level of assessments for Hancock County of 33.40% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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: December 19, 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.