



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

APPELLANT: Kenneth Parrish # 72-7
DOCKET NO.: 11-05589.001-C-1
PARCEL NO.: 15-23-101-017

The parties of record before the Property Tax Appeal Board are Kenneth Parrish # 72-7, the appellant, and the Jackson 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 Jackson County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$29,835
IMPR.: \$0
TOTAL: \$29,835

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Jackson 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 1.09-acre or 47,480 square foot vacant parcel located in Carbondale, Carbondale Township, Jackson 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 \$90,000 as of December 30, 2011. Based on this evidence, the appellant requested an assessment reduction reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,361.¹ The subject's total 2011 assessment reflects a market value of \$230,350 or \$211,330 per acre of land area, when using the 2011 three year average median level of assessment for Jackson County of 33.15% as determined by the Illinois Department of Revenue.

Besides proposing a total assessment of \$55,449, the board of review submitted a letter that little weight was given to the appellant's appraisal because the area where the subject is located "has parcels for sale ranging from \$185,000 to \$239,000." The board of review provided no grid analysis with size data of these purported listings for purposes of an analysis of the asking prices on a per-acre or a per-square-foot basis. Three listing sheets that were attached to the submission depict parcels that were placed on the market in May 2008. These parcels range in size from 1.09 to 4.5-acres of land area and have asking prices ranging from \$213,600 to \$868,150 or from \$185,111 to \$239,556 per acre of land area. Moreover, the board of review stated that "parcels that haven't sold do not determine market value but also feel they can show a trend of the area." The appraiser's comparable sales were from 2009 and "are not in the subject area."

The board of review provided no other substantive evidence to support the subject's assessment.

The appellant was informed of the proposed assessment reduction to \$55,449 and rejected the proposal. Moreover, the appellant submitted rebuttal evidence noting that the board of review provided no comparable sales to support the subject's assessment. Appellant further asserted that in the absence of additional sales, the 2009 sales presented in the appraisal report were the most relevant to estimating the subject's market value. The appellant also contends that the appraisal sales were actually across the street from the subject property.

¹ As part of the submission the board of review proposed an assessment reduction and reported this reduced figure was the subject's final assessment. The appellant provided a copy of the Final Decision issued by the Jackson County Board of Review on June 28, 2012 with a total assessment of \$76,361.

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 the subject property of \$90,000 as of December 30, 2011. The board of review provided limited data on three listings, two of which were substantially larger than the subject parcel, and each of which has been on the open market since May 2008.

The subject's assessment reflects a market value of \$230,350 or \$211,330 per acre of land area, which is above the appraised value and at the high end of the range of dated listings presented by the board of review for much larger parcels. The Board finds the subject property had a market value of \$90,000 as of the assessment date at issue. Since market value has been established the 2011 three year average median level of assessments for Jackson County of 33.15% 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: August 22, 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.