



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

APPELLANT: David Hurley
DOCKET NO.: 11-05742.001-R-1
PARCEL NO.: 08-18-201-021

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

LAND: \$624
IMPR.: \$0
TOTAL: \$624

Subject only to the State multiplier as applicable.

ANALYSIS

The subject appeal consists of a vacant lot located in Franklin County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject property was not uniformly assessed. In support of this argument, the appellant submitted a limited assessment analysis of three suggested comparables with varying degrees of similarity when compared to the subject. The comparables have land assessments ranging from \$1,085 to \$2,290. The subject property has a land assessment of \$4,075. The appellant also argued the subject property should be assessed for less than the comparables due to its smaller size and access.

The appellant also submitted a final decision issued by the Property Tax Appeal Board regarding the subject property for the prior 2010 tax year under Docket Number 10-01092.001-R-1. In that appeal, the Board reduced the land assessment of the subject property to \$624 based on the weight and equity of the evidence. The evidence in this instant 2011 appeal was the same utilized in the 2010 appeal before the Property Tax Appeal Board. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$624.

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. 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)).

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 appellant in this appeal submitted documentation to demonstrate the subject property was inequitably assessed. The board of review did not submit any evidence in support of its assessment of the subject property or refute the evidence submitted by the appellant 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 information submitted and finds that it supports a reduction in the assessed valuation of the subject property commensurate with the appellant's request.

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.



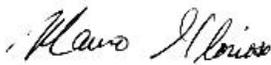
Chairman



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: February 21, 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.