



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

APPELLANT: Herbert Baumann
DOCKET NO.: 12-03153.001-C-2
PARCEL NO.: 07-07-351-018

The parties of record before the Property Tax Appeal Board are Herbert Baumann, the appellant, by attorney Thomas W. Kelty of the Kelty Law Offices, in Springfield, 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: \$32,620
IMPR.: \$98,340
TOTAL: \$130,960

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Williamson County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 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 commercial property located in Marion Township, Williamson County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on August 31, 2011 for a price of \$400,000.

The appellant also submitted a copy of the board of review final decision wherein the subject's final assessment of \$265,120 was disclosed. The subject's assessment reflects a market value of approximately \$809,774 using the 2012 three-year median level of assessments in Williamson County of 32.74%. (86 Ill.Admin.Code §1910.50(c)(1)).

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.¹ By subsequent filing, the appellant's legal counsel sought to amend the appeal petition so as to request an assessment reflective of 33.33% of the subject's market value of \$400,000.

As set forth by the Illinois Appellate Court in County of Coles v. Property Tax Appeal Board, 275 Ill.App.3d 945 (4th Dist. 1995), "the amount of change sought is fixed at the instant a petition is filed with PTAB." (35 ILCS 200-16-180) As presented on the appeal petition, a change in assessed valuation of \$100,000 or more was sought. As such, the taxing districts were notified of the pendency of this appeal on May 29, 2014 by the board of review as depicted in the Certificate filed in this proceeding; however, no taxing district(s) intervened in this proceeding.

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.

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.

¹ The appellant's Commercial Appeal petition actually presented the market value of the subject property in Section 2c (2) rather than the assessment reduction being sought by the appellant.

The appellant in this appeal submitted the only evidence of market value in the record concerning the purchase of the subject property in August, 2011 for a price of \$400,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal petition disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with both a national brokerage network and the Multiple Listing Service for a period of six months. In further support of the transaction the appellant submitted a copy of the Purchaser's Statement and a copy of the PTAX-203 Illinois Real Estate Transfer Declaration indicating that the property was advertised prior to the sale transaction.

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 Official Rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)).

The Board finds the purchase price of \$400,000 is below the market value reflected by the assessment of \$809,774. The Board further finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Based on this record the Board finds the subject property had a market value of \$400,000 as of January 1, 2011, about six months after its purchase. Since market value has been determined the 2011 three year average median level of assessment for Williamson County of 32.74% 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.

Ronald R. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mario M. Lino

Member

J. R.

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: September 19, 2014

Allen Castrovillari

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.