



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

APPELLANT: Kenneth L. & Joan M. McKitrick
DOCKET NO.: 11-01221.001-R-1
PARCEL NO.: 03-16-229-007

The parties of record before the Property Tax Appeal Board are Kenneth L. & Joan M. McKitrick, the appellants; and the Marshall 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 **Marshall** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$4,680
IMPR.: \$38,653
TOTAL: \$43,333**

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Marshall 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 bi-level dwelling of brick exterior construction with 1,683 square feet of living area.

The dwelling was constructed in 1965. Features of the home include central air conditioning, a fireplace and a 672 square foot detached garage. The property has a 9,981 square foot site and is located in Henry, Henry Township, Marshall County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales and an appraisal of the subject property for \$142,000 as of September 30, 2008.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,990. The subject's assessment reflects a market value of \$163,758 or \$97.30 per square foot of living area, land included, when using the 2011 three year average median level of assessment for Marshall County of 33.58% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted a 2-page letter analyzing the appellants' comparables as well as the Property Record Cards for these comparables. The board of review submitted no market value evidence in support of the subject's assessment.

The board of review argued the appellants' comparables #1 and #2 had incorrect dwelling sizes and supplied sketches of the dwellings from their Property Record Cards as support.

Conclusion of Law

The appellants contend 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 appellants 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 appellants' comparable sale #2. The Board gave less weight to the remaining comparables due to their sale dates occurring greater than 32 months prior to the January 1, 2011 assessment date at issue. The Board also gave less weight to the appellants' appraisal as the appraisal's effective date was 27 months prior to the assessment date at issue. The most similar

comparable sold for a price of \$119,500 or \$81.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$97.30 per square foot of living area, including land, which is greater than the best comparable sale in this record. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

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: May 22, 2015



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.