



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

APPELLANT: Ryan & Carla Skaggs  
DOCKET NO.: 11-01619.001-R-1  
PARCEL NO.: 05-04-01-316-002

The parties of record before the Property Tax Appeal Board are Ryan & Carla Skaggs, the appellants, and the Fulton 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 **Fulton** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$3,110  
**IMPR.:** \$36,360  
**TOTAL:** \$39,470

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Fulton 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 dwelling of brick exterior construction with approximately 1,804 square feet of living area.<sup>1</sup> The dwelling was constructed in 1950. Features of

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<sup>1</sup> The appellants reported a dwelling size of 1,725 square feet of living area, but provided no evidentiary support for this contention. The Board of review reported that the subject contains 1,804 square feet of living area and

the home include a full unfinished basement, central air conditioning, a fireplace and a 528 square foot garage. The property has an approximately 18,750 square foot site and is located in Farmington, Farmington Township, Fulton County.

The appellants contend assessment inequity and overvaluation as the bases of the appeal along with an argument that the real estate taxes in the area are excessive. As to the issue of the real estate taxes, the Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86 Ill. Admin. Code, Sec. 1910.10(f)). Thus, this tax bill/tax rate issue raised by the appellants will not be further addressed on this record.

In support of the inequity and overvaluation arguments, the appellants submitted a grid analysis with information on four comparables with both sales and assessment data.

Based on this evidence and argument, the appellants requested a reduced land assessment of \$2,920 and a reduced improvement assessment of \$36,550. The requested revised assessment would reflect a market value of approximately \$118,410 or \$65.64 per square foot of living area, including land, based upon a dwelling size of 1,804 square feet.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$47,660. The subject property has an improvement assessment of \$44,550 or \$24.69 per square foot of living area. The subject's assessment also reflects a market value of \$144,556 or \$80.13 per square foot of living area, land included, when using the 2011 three year average median level of assessment for Fulton County of 32.97% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparables with both sales and equity data. As presented, board of review comparable #3 was the same property as appellants' comparable #3.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

#### **Conclusion of Law**

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submitted a copy of the property record card with a schematic drawing to support the contention.

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

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #1 and #2 due to their newer ages and walkout basement features as compared to the subject dwelling that was built in 1950 and does not have a walkout-style basement.

The Board finds the best evidence of market value to be appellants' comparable sales along with board of review comparable sale #3 that was also presented by the appellants. These four most similar comparables sold for prices ranging from \$80,000 to \$140,000 or from \$61.06 to \$91.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$144,556 or \$80.13 per square foot of living area, including land, which is above the range of the comparables in terms of overall value, but within the range established by the best comparable sales on a per-square-foot basis. Reviewing the best sales in the record and looking to the two homes that best bracket the subject's dwelling size, the Board finds one home was substantially newer than the subject and both homes have fully finished basements as compared to the subject's unfinished basement. Appellants' comparables #1 and #3 sold for \$137,000 and \$140,000, respectively, or \$66.08 and \$91.14 per square foot of living area. The subject is inferior in age to one of these homes and inferior to both of these homes by lacking any basement finish. As the subject's assessment reflects a value higher than these two best sales, the Board finds a reduction in the subject's assessment commensurate with the appellant's total assessment request is justified.

The appellants also contended unequal treatment in the subject's assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v.

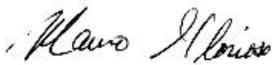
Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data and considering the reduction in assessment for overvaluation, the Board finds that the subject property is equitably assessed and no further reduction in the subject's assessment is warranted.

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.

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Chairman



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Member



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Member

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Member



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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



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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.