



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

APPELLANT: Heath Dawley  
DOCKET NO.: 11-05312.001-R-1  
PARCEL NO.: 14-00-09-682

The parties of record before the Property Tax Appeal Board are Heath Dawley, the appellant; and the Union County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Union County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$ 6,820  
IMPR.: \$28,350  
TOTAL: \$35,170**

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Union 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 frame dwelling with 1,623 square feet of living area. The dwelling was constructed in 1965. Features of the home include a crawl space foundation and central air conditioning. The property has 8,951 square

feet of land area. The subject property is located in Anna, Union County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellant submitted information pertaining to the sale of the subject property and four suggested comparable sales.

The appellant's appeal petition and evidence shows the subject property was purchased in July 2010 for \$84,000. The appellant, Heath Dawley, purchased the subject property from David and Phyllis Dawley, related family members. The subject property was not advertised or exposed on the open market and the seller's mortgage was assumed in the amount of \$83,000.

In further support of the overvaluation claim, the appellant submitted limited information for three comparable sales with varying degrees of similarity when compared to the subject. Two comparables are located on the same street as the subject. The proximate location of the other two comparables was not disclosed. In addition, the appellant did not provide the comparables' land sizes or features such as air conditioning or fireplaces. The comparables were reported to sell for prices ranging from \$65,000 to \$100,000 or from \$41.36 to \$62.00 per square foot of living area including land. The appellant did not disclose date(s) of sale for the comparable properties. Based on this evidence, the appellant requested a reduction in the subject's assessed valuation.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,170. The subject's assessment reflects an estimated market value of \$102,806 or \$63.34 per square foot of living area including land when applying the 2011 three-year average median level of assessment for Union County of 34.21% as determined by the Illinois Department of Revenue.

With respect to the evidence submitted by the appellant, the board of review argued the appellant purchased the subject property from his parents.

In support of the subject's assessment, the board of review submitted seven comparable sales located within the subject's subdivision. Four comparables are located on the same street as the subject. The comparables had varying degrees of similarity when compared to the subject. They sold from February 2010 to

August 2011 for prices ranging from \$72,000 to \$159,000 or from \$41.72 to \$106.29 per square foot of living area including land. Based on this evidence, the board requested confirmation of the subject's assessment.

### 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 did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The Board gave no weight to the subject's 2010 sale price. The Board finds the subject's sale does not meet the fundamental elements of an arm's-length transaction. The Board finds the sale was between related parties and not exposed to the open market. Thus, the Board finds the subject's transaction fails to meet two of the primary elements of an arm's-length transaction to be considered indicative of market value.

The parties submitted 11 suggested comparable sales for the Board's consideration. The Board gave no weight to the comparable sales submitted by the appellant. The Board finds the appellant failed to disclose the sale dates for the comparables properties in relation to the subject's January 1, 2011 assessment date, which detracts from the weight of the evidence. The Board finds comparable #3 is a dissimilar design when compared to the subject. The appellant failed to disclose the land sizes and features of the suggested comparable properties, which would enable this Board to perform a more meaningful comparative analysis. The Board also gave less weight to comparables #1, #4 and #7 submitted by the board of review. Comparable #1 is smaller in dwelling size and contains more land area than the subject. Comparable #4 is a smaller dwelling than the subject. Comparable #7 has a large garage, unlike the subject, and contains considerably more land area than the subject property.

The Board finds comparables #2, #3, #5 and #6 are more similar when compared to the subject in location, design, size, age, features and land area. These comparables sold from February

2010 to August 2011 for price ranging from \$72,000 to \$126,000 or from \$41.72 to \$106.29 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$102,806 or \$63.34 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in this record. After considering any necessary adjustments to the comparable sales for differences to the subject, the Board finds the subject's assessed valuation is supported.

In conclusion, the Board finds the appellant failed to demonstrate the subject property was overvalued by a preponderance of the evidence. Therefore, no 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.

*Ronald R. Cuit*

Chairman

*K. L. F...*

Member

*Richard A. ...*

Member

*Mark ...*

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: February 20, 2015

*A. ...*

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.