



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

APPELLANT: John Hammack
DOCKET NO.: 12-05017.001-R-1
PARCEL NO.: 1-53-0380-270

The parties of record before the Property Tax Appeal Board are John Hammack, the appellant, and the Perry 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 **Perry** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$2,114
IMPR.: \$44,086
TOTAL: \$46,200

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2011 tax year decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to challenge 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 is improved with a part one-story and part split level apartment building with 3,752 square feet of living area and six apartments. The building was constructed in stages in 1973 and 1986. The property has an 18,496 square foot site and is located in Pinckneyville, Perry County.

The appellant contends the assessment of the subject property is inequitable. In support of this argument the appellant submitted descriptions and assessment information on 5 comparables. The comparables were improved with apartment buildings that had total building areas ranging from 1,024 to 7,396 square feet and had from 4 to 12 apartments. Two comparables had two buildings while three were each improved with one building. These properties had sites ranging in size from 8,285 to 22,400 square feet of land area. The data provided by the appellant indicated the comparables had improvement assessments ranging from \$21,772 to \$53,311 or from \$4.91 to \$21.26 per square foot of building area. The appellant reported the board of review established a 2012 total assessment for the subject of \$51,436. As reported by the appellant, the subject property has a 2012 improvement assessment of \$49,322 or \$13.15 per square foot of building area. The comparables had land assessments ranging from \$2,114 to \$8,285 or from \$.21 to \$1.00 per square foot of land area. The subject has a 2012 land assessment of \$2,114 or \$.11 per square foot of land area. Based on this evidence the appellant requested the subject's land assessment be reduced to \$2,091 and the improvement assessment be reduced to \$35,553.

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.

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 the evidence in the record supports a reduction in the subject's assessment.

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant in this appeal submitted assessment information on five assessment comparables to demonstrate the subject was inequitably assessed. The Board finds comparables #2 and #3 were most similar to the subject property in style, size and one building configuration. These buildings, however, were newer than the subject building. These most similar comparables had improvement assessments of \$12.13 and \$13.75 per square foot of building area. The subject has an improvement assessment of \$13.15 per square foot, which is within the range established by the best comparables but should be adjusted downward due to age. With respect to the land assessment the comparables had land assessments ranging from \$.21 to \$1.00 per square foot of land area. The subject has a land assessment of \$.11 per square foot of land area, which is below the range established by the land comparables and no reduction is warranted. 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 rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a) & §1910.69(a)). Based on this record the Property Tax Appeal Board finds a reduction in the subject's improvement assessment is warranted but no change in the land 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

Klaus Albino

Member

[Signature]

Member

Member

Jerry White

Acting 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: July 24, 2015

[Signature]

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.