



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

APPELLANT: National Bank  
DOCKET NO.: 12-05420.001-C-2  
PARCEL NO.: 09-17-017-108

The parties of record before the Property Tax Appeal Board are National Bank, the appellant, by Andy Scharf, Attorney at Law, in Litchfield; and the Effingham County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the **Effingham** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$ 10,770  
**IMPR.:** \$107,306  
**TOTAL:** \$118,076

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision issued by the Property Tax Appeal Board for the prior tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 Mound Township, Effingham County, Illinois.

The appellant's appeal is based on overvaluation. In support of the overvaluation argument, the appellant submitted evidence disclosing the subject property was purchased in August 2009 for \$351,000.

The appellant's appeal petition depicts the subject property had a final 2012 assessment of \$250,360. The subject's assessment reflects an estimated market value of \$743,163 when applying Effingham County's 2012 three-year average median level of assessment of 33.64%. 86 Ill.Admin.Code §1910.50(c)(1). Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a)<sup>1</sup>.

### **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 has demonstrated the subject property was overvalued by a preponderance of evidence and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value contained in this record is the sale price of the subject property in August 2009 for \$351,000. The subject's assessment reflects a market value of \$743,163, which is greater than its sale price. The Board finds the board of review did not submit any evidence to challenge the subject's sale price nor support the assessment of the subject property. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a). Based on this evidence, the Board finds a reduction in the subject's assessment is warranted. Since market value has been established, Effingham County's 2012 three-year average median level of assessment of 33.64% as determined by the Illinois Department of Revenue shall apply. 86 Ill.Admin.Code §1910.50(c)(1).

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<sup>1</sup>By letter dated June 2, 2016, the Effingham County Board of Review was notified of this appeal. The letter directed the board of review to complete and return one copy of a "Certificate" affirming that all affected taxing districts received notification of the appeal and given the opportunity to intervene. The board of review did not respond. By letters dated October 7, 2016 and November 4, 2016 the Effingham County Board of Review was again notified of the requirement to file a certificate of service affirming that all affected taxing districts have been notified of the appeal pursuant to section 16-180 of the Property Tax Code (35 ILCS 200/16-180) and section 1910.40(f) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.40(f)). The Board of review did not respond to any of the additional requests and failed to fulfill its statutory responsibility. This decision follows.

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



Acting Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

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: January 27, 2017



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.