



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

APPELLANT: Mitch King  
DOCKET NO.: 13-02554.001-R-1  
PARCEL NO.: 09-22-300-006

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

**LAND:** \$4,180  
**IMPR.:** \$16,350  
**TOTAL:** \$20,530

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Morgan County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) contesting the assessment for the 2013 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 1½-story dwelling of brick and frame construction with 1,120 square feet of ground area and 1,300 square feet of living area. The dwelling is approximately 65 years old. Features of the property include an unfinished basement, central air conditioning and a detached two-car garage with 400 square feet of building area. The

property has a site with approximately 8,736 square feet of land area and is located in the City of Jacksonville, Morgan County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales. The comparables were improved with a one-story dwelling and two, two-story dwellings that ranged in size from 1,032 to 1,814 square feet of living area. The appellant indicated the dwellings were either 80 or 83 years old. Each comparable had a basement, each comparable had a garage, two comparables had central air conditioning and one comparable had a fireplace. The appellant provided copies of the Multiple Listing Service (MLS) listings for the comparables. The listing for comparable sale #2 stated the home needs TLC and new roof. The listing for comparable #3 stated, "time has taken it's (sic) toll, lots of original mechanics, poor foundation, appears to have great bones, potential for a "showplace" in the right hands. Being sold as is." The comparables sold from April 2013 to November 2013 for prices ranging from \$15,500 to \$24,900 or from \$11.57 to \$15.01 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$6,822.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,530. The subject's assessment reflects a market value of \$60,776 or \$54.26 per square foot of ground area, land included, when using the 2013 three year average median level of assessment for Morgan County of 33.78% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with part two-story and part one-story dwellings that ranged in size from 774 to 1,344 square feet of ground area. Each dwelling was approximately 90 years old. Three of the comparables had unfinished basements, each comparable had central air conditioning and each comparable had a garage ranging in size from 416 to 1,008 square feet of building area. The sales occurred from May 2011 to November 2012 for prices ranging from \$62,500 to \$80,000 or from \$50.22 to \$94.32 per square foot of ground area.

#### 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 a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the comparable sales submitted by the board of review. These comparables sold for prices ranging from \$50.22 to \$94.32 per square foot of ground area, including land. The subject's assessment reflects a market value of \$54.26 per square foot of ground area, including land, which is within the range established by the best comparable sales in this record. Less weight was given the appellant's comparable #1 because it differed from the subject in style and the photograph of the dwelling on the MLS listing depicts a home inferior to the subject. Less weight was given appellant's comparables #2 and #3 because the MLS listings describing these homes disclosed that each had condition issues such as needing TLC, needing a new roof and poor foundation. Based on this evidence the Board finds a reduction in the subject's assessment is not 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.

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Chairman

*K. L. Ferr*

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Member

*JR*

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Member

*Mark Albino*

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Member

*Jerry White*

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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: September 18, 2015

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*A. Portol*

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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.