



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

APPELLANT: Virginia Barnard
DOCKET NO.: 13-04319.001-F-1
PARCEL NO.: 09-08-14-100-003

The parties of record before the Property Tax Appeal Board are Virginia Barnard, the appellant; and the Fulton 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 **Fulton** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$68,590
Homesite:	\$2,020
Residence:	\$37,330
Outbuildings:	\$93,190
TOTAL:	\$201,130

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 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 consists of a 6,720 square foot four-side closed pole barn built in 2012. The pole building has an 18 foot eave height. Features include a concrete floor and one-

half of the building is insulated. The property is located in Canton Township, Fulton County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on the cost to construct a pole building. The appellant indicated the building was constructed in 2012 for a cost of \$61,062.74. The building was completed as of July 2012. The appellant indicated under Section VII - Recent Construction Information - that the appellant or a member of the appellant's family acted as the general contractor. The appellant also indicated that there was non-compensated labor performed. The appellant then stated that the estimated value for the general contracting fee and the labor was \$0.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$201,130. The pole barn under appeal is assessed at \$32,900 which reflects a market value of \$98,710 using the statutory level of assessments of 33.33%.

In support of its contention of the correct assessment the board of review submitted the property record card for the subject property containing the cost approach for the pole barn which included all amenities and labor.

In written rebuttal, the appellant stated that the eave height is 18 feet and only half of the building, 60 feet by 56 feet has insulation.

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 gave less weight to the appellant's construction cost of the pole building. The appellant failed to include the value for a general contractor's fee and labor costs associated with the construction of the pole building. The Board finds the best

evidence of value to be the cost approach to value presented by the board of review. This cost approach includes the market cost to construct the pole building with all labor. 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.

Chairman



Member

Member



Member

Acting Member



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: November 20, 2015



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.