



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

APPELLANT: Harlan W. & Phyllis L. Jones
DOCKET NO.: 13-05129.001-R-1
PARCEL NO.: 07-07-311-004

The parties of record before the Property Tax Appeal Board are Harlan W. & Phyllis L. Jones, the appellants, by David B. Garavalia, Attorney at Law in Benton; and the Franklin 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 **Franklin** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$625
IMPR.: \$0
TOTAL: \$625

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a 2011 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 parcel is improved with a one-story manufactured or mobile home that was manufactured on October 2, 2009. The dwelling consists of three interconnected sections and contains approximately 2,901 square feet of living area. The site is 28,000 square feet in size and is located in Valier, Browning Township, Franklin County.

The property was the subject matter of an appeal before the Property Tax Appeal Board two years prior under Docket Number 11-01365.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property based on a ruling by the Appellate Court of Illinois, Fifth District. The appellants' attorney asserted that 2011 and 2013 were within the same general assessment period for residential property and that the dwelling is owner-occupied. The appellants submitted a copy of the 2011 Property Tax Appeal

Board decision (Docket Number 11-01365.001-R-1) in which the property received a reduced assessment of \$625.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

Conclusion of Law

The appellants in this appeal submitted evidence in support of the contention that the subject property was not accurately assessed based upon the previous Appellate Court ruling. The board of review did not submit 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 and was found to be in default by a letter dated October 25, 2018.

The Board has examined the information submitted by the appellants and finds that it supports a reduction in the assessed valuation of the subject property commensurate with the appellants' request.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



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: February 13, 2019



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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