



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

APPELLANT: Kenneth Fournie
DOCKET NO.: 14-00080.001-F-1
PARCEL NO.: 17-10-200-002

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

F/Land:	\$ 2,725
Homesite:	\$ 2,900
Residence:	\$14,129
Outbuildings:	\$ 6,362
TOTAL:	\$26,116

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Marion County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2014 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 consists of 170 acres of land that is improved with a residence, a pole shed and a machine shed. The subject property is located in Romine Township, Marion County, Illinois.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property's improvements. The appellant did not contest the subject's farmland or land assessment. The appraiser developed the cost approach to value in estimating the contributory value of the improvements situated on the subject parcel. The appraiser concluded the contributory value of the improvements was \$61,647 as of January 1, 2013. The appraiser estimated the contributory value of the residence and associated

improvements was \$42,506. The appraiser estimated the contributory value of the farm buildings was \$19,141.

The appellant submitted the final decision issued by the Marion County Board of Review. The subject's residence and associated improvements had a total assessment of \$32,270, which reflects an estimated market value of \$97,082 when applying Marion County's 2014 three-year average median level of assessment of 33.24%. The subject's farm buildings had a total assessment of \$17,660, which reflects an estimated market value of \$53,129 when applying Marion County's 2014 three-year average median level of assessment of 33.24%. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect its appraised value.

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).

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal estimating the contributory value of the subject's improvements to be \$61,647 as of January 1, 2013. The assessments associated with these improvements reflect a market value of \$150,211, which is considerably more than their appraised value. The board of review did not submit any evidence in support of the correct assessment of the subject property or to refute the value evidence submitted by the appellant. 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.

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



Acting 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: July 21, 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.