



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

APPELLANT: Dewalin Painter
DOCKET NO.: 14-00103.001-R-1
PARCEL NO.: 11-53-36-105-002

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

LAND: \$1,971
IMPR.: \$18,960
TOTAL: \$20,931

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Greene 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 property consists of a one-story dwelling of frame exterior construction with 790 square feet of living area. The dwelling was constructed in 1910. Features of the home include a 1,944 square-foot garage with a second story and two plumbing fixtures. The property has a 14,880-square foot site and is located in White Hall, White Hall Township, Greene County.

Dewalin Painter appeared before the Property Tax Appeal Board contending assessment inequity and recent construction as the bases of the appeal. The subject's land assessment was not contested. In support of the assessment inequity argument the appellant submitted information on three comparables located from .50 of a mile to 10 miles from the subject property. The comparables were improved with two, 1.5-story style dwellings and one, 1-story style dwelling of frame or brick exterior construction that ranged in size from 992 to 1,329 square feet of living area. The dwellings were constructed from 1891 to 1918. The appellant reports that two comparables have a basement with finished area, each comparable has central air conditioning,

one comparable has a fireplace and each comparable has a garage ranging in size from 1,056 to 3,120 square feet of building area. The appellant reports that the comparables have total assessments that ranged from \$27,055 to \$32,712 or from \$24.61 to \$27.27 per square foot of living area.¹

The appellant also marked recent construction as part of his appeal. Painter testified that he spent \$37,000 to add an additional two car garage and second floor for a man-cave to his existing garage, but submitted no evidence to support the construction cost.

The appellant also submitted the Greene County Board of Review's final decision regarding the subject property. The subject property has a total assessment of \$26,667 and an improvement assessment of \$24,696 or \$31.26 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$15,000 or \$18.99 per square foot of living area.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property as required by Section 1910.40(a) of the official rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.40(a)). Therefore, the Greene County Board of Review was found to be in default.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of assessment equity to be appellant's comparables. 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 official rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.40(a)). The Board gave less weight to the appellant's comparables #2 and #3 based on their 1.5-story design when compared to the subject's one-story design. The Board finds that the appellant's comparable #1 is most similar in dwelling size, age, exterior construction and features including a newer oversized garage with a room. This comparable had an improvement assessment of \$25.63 per square foot of living area. The subject's improvement assessment of \$31.26 per square foot of living area falls above the best comparable in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

¹ The appellant used the total assessment instead of the improvement assessment in his analysis. The improvement assessment ranged from \$25,424 to \$30,183 or from \$21.58 to \$25.63 per square foot of living area.

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: July 17, 2018



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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Property Tax Appeal Board
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APPELLANT

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COUNTY

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