



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

APPELLANT: William & Linda Miller  
DOCKET NO.: 14-00144.001-R-1  
PARCEL NO.: 14-08-34-301-004

The parties of record before the Property Tax Appeal Board are William & Linda Miller, the appellants; and the Macon 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 **Macon** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$26,623  
**IMPR.:** \$98,663  
**TOTAL:** \$125,286

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Macon 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 two-story dwelling of cedar exterior construction with 4,037 square feet of living area.<sup>1</sup> The dwelling was constructed in 1996. Features of the home include a full basement containing finished area, central air conditioning, two fireplaces and a three-car garage. The property has a 2.57 acre site and is located in Oakley, Oakley Township, Macon County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$380,000 as of December 12, 2014.

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<sup>1</sup> The board of review submitted a property record card for the subject depicting the subject's size to be 5,103 square feet of living area. The Board finds the best evidence of the subject's size is found in the appraisal report submitted by the appellants which included a more detailed schematic diagram.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$132,313. The subject's assessment reflects a market value of \$401,313 or \$99.41 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Macon County of 32.97% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales. The comparables sold from March to September 2014 for prices ranging from \$400,000 to \$515,000 or from \$91.57 to \$114.29 per square foot of living area, including land.

The appellants filed rebuttal evidence disputing the dissimilar location of the board of review's comparables in relation to the subject along with the superior quality of homes presented by the board of review when compared to the subject.

### **Conclusion of Law**

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

The Board finds the best evidence of market value to be the appraisal submitted by the appellants based on the location of the sales used along with the logical adjustments that were made. The subject's assessment reflects a market value of \$401,313 or \$99.41 per square foot of living area, including land, which is above the appraised value. The Board finds the subject property had a market value of \$380,000 as of the assessment date at issue. Since market value has been established the 2014 three year average median level of assessments for Macon County of 32.97% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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



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Member



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Member



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Member

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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 22, 2016



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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.