



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

APPELLANT: Martha J. Parish
DOCKET NO.: 14-02663.001-R-1
PARCEL NO.: 07-06-28-100-002-B

The parties of record before the Property Tax Appeal Board are Martha J. Parish, the appellant, by Todd W. Parish, Attorney at Law in Jerseyville; and the Calhoun 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 **Calhoun** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$100
Homesite:	\$5,615
Residence:	\$29,301
Outbuildings:	\$100
TOTAL:	\$35,116

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Calhoun 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 semi earth/berm dwelling with 1,850 square feet of living area. The dwelling was constructed in 1992. Features of the home include a central air conditioning and a one-car detached garage. The property has a 5-acre homesite and is located in Jerseyville, Calhoun County.¹

The appellant appeared before the Property Tax Appeal Board through council contending overvaluation as the basis of the appeal. In support of this argument, the appellant called as his

¹ The subject property consists of a total of 40 acres, an outbuilding and a semi earth/berm home. The 35-acres of farmland, the 5-acre homesite and the outbuilding are not under appeal.

witness Robert J. Hartmann. Hartmann is a Certified General Real Estate Appraiser licensed in Illinois. Hartmann testified that he has been an appraiser for 37 years.

Hartmann testified the appraisal of the subject property was ordered by the bank. Hartmann testified that the bank contacted him to do an appraisal of the subject property and after reviewing the county's property record card, discovering the subject property was a semi earth/berm home, he went back to the bank and explained that there were no comparable sales. Hartmann testified that the Bank agreed for him to prepare a land appraisal report and the cost approach for the semi earth/berm home. The purpose of the appraisal was to develop an opinion of market value of the subject property. Hartmann then provided direct testimony regarding the appraisal methodology and final value conclusion. The appraisal report conveys an estimated market value of \$101,000 as of November 5, 2014, which included 5-acres, dwelling and garage. The appraisal report also included an estimated market value of \$205,000 as of November 5, 2014 when the additional 35-acres of farmland were added.

Under cross-examination, Hartmann testified that his appraisal was a Summary Appraisal.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,531.² The subject's assessment reflects a market value of \$128,814 or \$69.63 per square foot of living area, land included, when using the 2014 three-year average median level of assessment for Calhoun County of 34.57% as determined by the Illinois Department of Revenue.

Appearing on behalf of the board of review was States Attorney, Rick Ringhausen and Chief County Assessment Officer, Pat Langland.

In support of its contention of the correct assessment the board of review submitted information on three earth/berm comparables with no sales information. Langland testified that the board of review received appraisals for each of the comparables for their board of review hearing, but did not submit them as evidence to the Property Tax Appeal Board.

Conclusion of Law

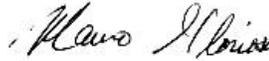
The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of the subject's market value to be the appraisal submitted by the appellant estimating the subject's dwelling, garage and five-acre homesite had a market value of \$101,000. The Board finds the appellant's appraiser provided competent testimony regarding his methodology and final value conclusion. The Board further finds the board of review failed to adequately refute the appraiser's final value conclusion. The subject's dwelling, garage and

² This figure does not include the farmland assessment.

homesite assessment reflects a market value of \$128,814, which is greater than the appraised value. Based on this record, the Board finds the subject's 5-acre homesite, dwelling and garage has a market value of \$101,000 as of the assessment date at issue. The Board gave less weight to board of review comparables based on lack of sale information. Since market value has been established the 2014 three-year average median level of assessments for Calhoun County of 34.57% 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. 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: October 16, 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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