



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

APPELLANT: Edward & Patricia Fanning
DOCKET NO.: 14-02872.001-R-1
PARCEL NO.: 07-05-25-100-003-A

The parties of record before the Property Tax Appeal Board are Edward & Patricia Fanning, the appellants; 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:	\$1,123
Residence:	\$250
Outbuildings:	\$0
TOTAL:	\$1,473

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 mobile home with 720 square feet of living area. The mobile home was constructed in 1992. The property has a 15-acre site and is located in Hamburg, Calhoun County.

Patricia Fanning appeared before the Property Tax Appeal Board contending overvaluation with respect to the mobile home as the basis of the appeal. The land value was not contested. In support of this argument the appellants submitted an appraisal based on the NADAguides Value Report including photographs that is used in the valuation of mobile homes. The adjusted value of the mobile home was \$2,178.87 plus additional features of \$986.00 equals \$3,164.87. The total amount of repairs was \$3,597.00. The mobile home had a Total Adjusted (Retail) Value of Home and Optional Equipment of a negative value of \$(-432.13) as of January 28, 2015 based on

the subject property's extremely poor condition and numerous repairs to be made. The repairs needed are included in the report.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$3,415.¹ The subject's assessment reflects a market value of \$9,879 or \$13.72 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 two comparable sales. Comparable sale #1 was the subject's property that sold June 4, 2015 for a price of \$55,000 and comparable sale #2 which sold on March 24, 2015 for a price of \$45,000. This property contained 6 acres and a two-story dwelling. The board of review also submitted portions of an appraisal dated April 1, 2011, which is not of the subject property.

In written rebuttal, the appellants' submitted correspondence regarding the sale of the subject property stating that the sale was for the land only.

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 the subject's improvement value to be the NADAguides Value Report submitted by the appellants estimating the subject's mobile home had a Total Adjusted (Retail) Value of Home and Optional Equipment of a negative \$(-432.13). The Board further finds the board of review failed to adequately refute the appraiser's final value conclusion of the mobile home. The subject's mobile home assessment reflects a market value of \$6,630, which is greater than the appraised value. The Board gave less weight to board of review comparables based on their date of sale in 2015, which is 14 to 17 months after the assessment date of January 1, 2014. The Board gave less weight to portions of an appraisal submitted by the board of review, due to it being an appraisal of a property other than the property that is the subject matter of this appeal. In conclusion, based on the evidence of record in this matter, the Board finds a reduction in the subject's assessment is justified commensurate with the appellants' request.

¹ This figure does not include the farmland assessment.

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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