



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

APPELLANT: Tim Pranger
DOCKET NO.: 14-03051.001-F-1
PARCEL NO.: 07-03-33-100-006

The parties of record before the Property Tax Appeal Board are Tim Pranger, the appellant, by attorney Brad Goss, of Smith/Amundsen, LLC in St. Louis; 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: | \$1,820 |
| Homesite: | \$1,123 |
| Residence: | \$0 |
| Outbuildings: | \$29,385 |
| TOTAL: | \$32,328 |

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 39.9 acres of farmland improved with a 5,000 square foot pole building that was built in 2010. The property is located in Mozier, Calhoun County, Illinois.

The appellant contends overvaluation of the pole building as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the pole building had a market value of \$85,000 under the cost approach as of March 15, 2012.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,734. The pole building had an improvement assessment of \$53,791, which reflects a market value of \$155,600 or \$31.12 per square foot of living area 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.

In support of its contention of the correct assessment the board of review submitted a copy of an appraisal estimating the pole building had a market value of \$57,000 as of September 3, 2010 along with an unsigned noted stating "Old appraisal submitted by them. Property used for hunting."

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 market value of the pole building is found in the appellant's appraisal of \$85,000. The subject's assessment for the pole building reflects a market value of \$155,600, which is greater than the appraised value of \$85,000. Although the appraisal submitted by the board of review also supports a reduction, the Board gave less weight to the appraisal due to its dated 2010 valuation date in relation to the subjects January 1, 2014 assessment date. 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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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: March 20, 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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