



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

APPELLANT: John W. Rogers
DOCKET NO.: 15-00440.001-R-1
PARCEL NO.: 04-10-01-415-002

The parties of record before the Property Tax Appeal Board are John W. Rogers, the appellant; and the Tazewell County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Tazewell** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$10,710
IMPR.: \$10,960
TOTAL: \$21,670

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Tazewell County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2015 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 that has 977 square feet of living area. The dwelling was built in 1956. The home features an unfinished basement, central air conditioning and a one-car garage. The subject has a 14,070 square foot site. The subject property is located in Pekin Township, Tazewell County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant completed Section IV of the residential appeal petition. The appeal petition depicts the subject property sold for \$48,355 in July 2015. The appeal petition indicates the sale was not between family or related corporations, however, the appellant wrote "don't know" to the question "was the property advertised for sale." The appellant submitted a copy of one page of the purchase agreement depicting a purchase price of \$50,900, however the sale price was crossed out and replaced with a hand

written sale price of \$48,900 that was initialed by only the appellant. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,670. The subject's assessment reflects an estimated market value of \$65,389 when applying Tazewell County's 2015 three-year average median level of assessment of 33.14%.

In response to the appeal, the board of review argued there was no commission paid and they could find no evidence of advertising. The board of review asserted that a friend of the appellant informed him the property was for sale and he did not know if it was advertised or not. In support of the subject's assessment, the board of review submitted an appraisal of the subject property that was submitted by the appellant at the local board of review hearing. The appraisal was prepared for a purchase transaction for a contract price of \$50,900. The appraiser developed the sales comparison approach to value in arriving at an opinion of value of \$65,000 as of June 18, 2015. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The Board gave little weight to the subject's sale price. Foremost, there was no evidence contained in the record showing the subject property was exposed or advertised for sale on the open market, which fails to meet one of the key fundamental elements of an arm's-length transaction. Additionally, the Board finds it suspect the appellant cited three different sale prices for the subject, which further undermines the sale price overvaluation argument.

The Board finds the best evidence of market value contained in the record is the appraisal submitted by the board of review, which was also submitted by the appellant at the local board of review hearing. The appraiser developed the sales comparison approach to value in arriving at an opinion of value of \$65,000 as of June 18, 2015. The subject's assessment reflects an estimated market value of \$65,389 is supported by the appraiser report¹. Based on this analysis, the Board finds no reduction in the subject's assessment is warranted.

¹ The Board finds the minimal difference between the subject's estimated market value and appraised value is insignificant for assessment and taxation purposes.

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.



Chairman



Member



Member



Acting 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: _____

April 21, 2017



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.