



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

APPELLANTS: Shane W. & Erin R. Butler  
DOCKET NO.: 15-04507.001-R-1  
PARCEL NO.: 11-20-200-003

The parties of record before the Property Tax Appeal Board are Shane W. & Erin R. Butler, the appellants; and the Franklin 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 **Franklin** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$1,375  
**IMPR.:** \$64,512  
**TOTAL:** \$65,887

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Franklin 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 vinyl exterior construction with 2,688 square feet of living area. The dwelling is three years old. Features of the home include a crawl-space foundation, central air conditioning and a 910-square foot garage. The property has a 10-acre site and is located in West Frankfort, Denning Township, Franklin County.

Shane Butler appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables located from 4.3 to 9.6 miles from the subject property. The appellants testified that the comparables were improved with one-story style dwellings of vinyl, stucco or brick and frame exterior construction and range in age from three to seven years old. Features include three comparables having a finished basement and one comparable having no basement. Each comparable has central air conditioning and a garage ranging in size from 676 to 990 square feet of building area. The comparables range in size from 2,284 to 2,608 square feet of

living area and have improvement assessments ranging from \$50,890 to \$62,270 or from \$20.55 to \$25.89 per square foot of living area. Based on the evidence, the appellants requested that improvement assessment be reduced to \$60,895 or \$22.65 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$88,935. The subject property has an improvement assessment of \$87,560 or \$32.57 per square foot of living area.

Appearing on behalf of the board of review was member Roberta Kearney.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables. Kearney testified that the comparables were improved with 2, one-story dwellings, 2, 1.5-story dwellings and 1, two-story dwelling of vinyl, log or cedar and stone exterior construction that were built from 2000 to 2014. Four comparables have no basement and one comparable has a basement with finished area. Each comparable has central air conditioning, a fireplace and a two-car or three-car garage. One comparable has an inground-pool and two comparables have a pole barn. The comparables range in size from 1,678 to 4,320 square feet of living area and has improvement assessments ranging from \$56,375 to \$139,355 or from \$27.41 to \$39.84 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

### **Conclusion of Law**

The taxpayers contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted nine suggested comparables for the Board's consideration. The Board gave less weight to the appellants' comparables #2, #3 and #4 based on these properties have a finished basement when compared to the subject's lack of a basement. The Board gave less weight to the board of review's comparables #1, #3, #4 and #5 based on their smaller or larger dwelling size and/or design when compared to the subject.

The Board finds the best evidence of assessment equity to be appellants' comparable #1 along with the board of review comparable #2. These comparables are more similar in dwelling size, style and features when compared to the subject property. These comparables had improvement assessments of \$50,890 and \$65,780 or \$20.55 and \$27.41 per square foot of living area, respectively. The subject's improvement assessment of \$87,560 or \$32.57 per square foot of living area falls above the best comparables in this record. Based on this record the Board finds the appellants did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

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: June 19, 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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