



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

APPELLANT: Bradley Hill  
DOCKET NO.: 15-05867.001-R-1  
PARCEL NO.: 04-139-001-32

The parties of record before the Property Tax Appeal Board are Bradley Hill, the appellant; and the Jersey 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 Jersey County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$8,515  
**IMPR.:** \$ 0  
**TOTAL:** \$8,515

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Jersey 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 .67 of an acre or 29,185 square foot vacant residential corner lot. The corner lot is backs to the Wolves Creek Golf Course. The subject property is located in Jersey Township, Jersey 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 submitted information on three comparable sales located from .32 to 1.1 miles from the subject. Comparable #1 is situated in a cul-de-sac that backs to Wolves Creek Golf Course. Comparable #2 is a corner lot like the subject, but does not boundary the golf course and is partially wooded. The vacant residential lots contain from .49 to 2.48 acres of land area or from 21,344 to 108,029 square feet of land area. The comparables sold from July to December of 2015 for prices of \$10,000 or \$18,000 or from \$4,032 to \$20,408 per acre or from \$.09 to \$.47 per square foot of land area. 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 \$8,515. The subject's assessment reflects an estimated market value of \$25,548 or \$38,131 per acre or \$.87 per square foot of land area.

In support of the subject's assessment, the board of review submitted a brief addressing the appeal, property record cards and eight comparable sales, two of which were also used by the appellant. The comparables are located from .5 to 1.2 miles from the subject. The vacant residential lots contain from .49 of an acre to 1.84 acres of land area or from 21,344 to 80,150 square feet of land area. The comparables sold from May 2014 to July 2016 for prices ranging from \$10,000 or \$53,900 or from \$17,822 to \$70,000 per acre or from \$.41 to \$1.55 per square foot of land area. Based on this evidence, the board of review requested confirm or increase 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 as a basis of the appeal. 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 failed to meet this burden of proof.

The parties submitted the eight comparable sales for the Board's consideration. Two comparable were submitted by both parties. The Board gave less weight to comparable #3 submitted by the appellant due to its larger size and distant location when compared to the subject. The Board gave less weight to comparables #1, #2, #3, #7 and #8 submitted by the board of review. One comparable is larger in land size when compared to the subject. Four comparables are located one-mile or more from the subject. Three comparables sold in May or July of 2016, well past the subject's January 1, 2015 assessment date to be a reliable indicator of value. The Board finds the remaining three comparables, two of which were submitted by both parties, are most similar to the subject in location and land area. One comparable backs to the same golf course as the subject and one comparable is a corner lot like the subject. The comparables are located .5 or .8 of a mile from the subject and contain from .49 to 1.1 acres of land area. They sold from in October or November of 2015 for prices ranging from \$10,000 to \$40,500 or from \$17,822 to 63,281 per acre or from \$.41 to \$1.45 per square foot of land area. The subject's assessment reflects an estimated market value of \$25,548 or \$38,131 per acre or \$.87 per square foot of land area, which falls within the range established by the most similar comparable sales contained in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's land assessment is warranted.



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.