



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

APPELLANT: Ricardo Roop
DOCKET NO.: 15-06622.001-R-1
PARCEL NO.: 13-09-003-024

The parties of record before the Property Tax Appeal Board are Ricardo Roop, the appellant, and the Effingham 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 **Effingham** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$7,540
IMPR.: \$86,050
TOTAL: \$93,590

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Effingham 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 single-family dwelling of frame exterior construction with 2,876 square feet of living area. The dwelling was constructed in 1999. Features of the home include a crawl-space foundation, central air conditioning, two fireplaces and a detached two-car garage of 636 square feet of building area. The property has a 7.71-acre site and is located in Watson, Union Township, Effingham County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales. The comparables have varying degrees of similarity to the subject property. The homes were described as a one-story, a 1.5-story and a tri-level dwelling. The dwellings range in age from 30 to 47 years old and range in size from 1,196 to 1,920 square feet of living area. Each home has a basement, two of which have finished areas. The comparables sold between May 2015 and May 2016 for prices ranging

from \$202,320 to \$237,500 or from \$111.98 to \$169.16 per square foot of living area, including land.

Additional documentation included with the appeal was the first page of a Standard Real Estate Purchase Contract reflecting the appellant as the seller, a sale price of \$230,000 and a deadline for settlement of July 11, 2016. In the absence of all of the pages, it is unclear if the contract reflects a sale of the subject property and, if so, on what date the property sold.

Also provided were six data sheets for listings of properties, two of which reflect sales #1 and #2 in the Section V grid analysis of the appeal petition. The four new comparables from the data sheets depict a tri-level, a 1.5-story and two, one-story dwellings that were built between 1979 and 1995. The homes range in size from 2,213 to 3,339 square feet of living area. Two of the comparables have basements, one of which has finished area. Each home has central air conditioning and a two-car or a four-car garage. The comparables reportedly have listing prices ranging from \$219,900 to \$279,900 or from \$71.58 to \$112.92 per square foot of living area, including land.

The appellant also submitted a portion of a listing of the subject property dated May 25, 2016 with a listing price of \$284,900.

In addition, the appellant submitted a copy of the board of review final decision wherein the subject's final assessment after board of review action of \$99,960 was disclosed. The subject's final assessment reflects a market value of approximately \$304,292 or \$105.80 using the 2015 three-year median level of assessments in Effingham County of 32.85%. (86 Ill.Admin.Code §1910.50(c)(1)).

Based on this evidence the appellant requested a total assessment of \$99,960.¹

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 appellant in this appeal submitted evidence in support of the contention that the subject property was not accurately assessed. The board of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the rules of

¹ In Section 2c of the Residential Appeal petition, the appellant reported the assessment of the subject property "prior to board of review action" of \$106,780. The Final Decision reflects that the board of review granted a reduction to the assessment of the subject property to \$99,960 as a result of the appellant's assessment appeal.

the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds that it supports a reduction to the subject's assessment. The record contains evidence that the subject property was listed for a price of \$284,900 and there was a potential sale for a price of \$230,000, both reflecting values below the market value reflects by the subject's 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(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



Acting 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: December 19, 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 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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