



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

APPELLANT: Edward & Patricia Fanning
DOCKET NO.: 15-06859.001-R-1
PARCEL NO.: 07-06-02-301-140

The parties of record before the Property Tax Appeal Board are Edward & Patricia Fanning, the appellants; 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:

LAND: \$1,333
IMPR.: \$2,355
TOTAL: \$3,688

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 mobile home with 1,152 square feet of living area. The home was constructed in 1989. The property is located in Kampsville, Calhoun County.

The appellants contend overvaluation with respect to the mobile home as the basis of the appeal. The land value was not contested. In support of this argument the appellants submitted an appraisal based on the NADAguides Value Report that is used in the valuation of mobile homes. The adjusted value of the mobile home was \$5,616.65, to which the appraiser added \$1,904.68 for additional features and \$454.29 for repairs, for a total adjusted (retail) value of the home and optional equipment of \$7,067.04 as of January 28, 2015. The subject's land assessment of \$1,333 reflects a market value of \$3,750, when using the 2015 three-year average median level of assessment for Calhoun County of 35.55% as determined by the Illinois Department of Revenue. Adding the calculated land value, to the improvement value from the appellants' appraisal, the subject's estimated market value is \$10,817, which would reflect a total assessment

of \$3,845. The subject's assessment of \$6,131 reflects a market value of \$17,246, when using the 2015 three-year average median level of assessment for Calhoun County of 35.55% as determined by the Illinois Department of Revenue.

Based on this evidence, the appellants requested an assessment of \$3,688 for the subject property.

The board of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)).

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value to be appellants' appraisal estimating the subject's improvements would have a value of \$7,067.04 as of January 28, 2015. Adding the calculated land value, to the improvement value from the appellants' appraisal, the subject's estimated market value is \$10,817, which would reflect a total assessment of \$3,845. The subject's assessment of \$6,131 reflects a market value of \$17,246, which is above the only evidence of market value in this record. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellants' request 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: February 18, 2020



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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APPELLANT

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COUNTY

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Calhoun County Courthouse
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