



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

APPELLANT: Scott Sieron
DOCKET NO.: 16-00149.001-R-1
PARCEL NO.: 09-70-27-29

The parties of record before the Property Tax Appeal Board are Scott Sieron, the appellant; and the Greene 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 **Greene** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$1,090
F/LAND:	\$129
F/BLDG:	\$5,288
IMPR.:	\$18,493
TOTAL:	\$25,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Greene County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2016 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 is improved with a one-story dwelling of frame construction with 1,749 square feet of living area. The dwelling was constructed in 2010. Features of the home include a full basement. The property is also improved with a metal clad pole building with 1,296 square feet of building area. The property has a 6.93-acre site and is located in Greenfield, Rubicon Township, Greene County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with two, one-story dwellings and one 1.5-story dwelling that ranged in size from 1,173 to 1,768 square feet of living area. Each comparable has a one-car or two-car garage and two comparables have central air

conditioning. These properties have sites that range in size from .75 of an acre to 5.00 acres. Comparables #1 and #2 sold in June and February 2016 for prices of \$58,000 and \$94,900 or for \$49.45 and \$55.30 per square foot of living area, including land, respectively. Comparable #3 was described as having a pending sale with a list price of \$51,000 or \$28.85 per square foot of living area, including land. The appellant also indicated the subject property was purchased in January 2016 for a price of \$16,000.

The appellant also submitted a copy of the subject's property record card which disclosed the appellant received a tax deed in January 2016. The property record disclosed the dwelling was given a condition, desirability and utility (CDU) rating of poor, and a grade factor of E. The property record card also noted the subject dwelling was "unlivable 2016". The appellant also provided numerous photographs of the exterior and interior of the dwelling depicting a home in an unfinished and poor state of repair.

The appellant also provided a copy of the Greene County Notice of Final Decision on Assessed Value by Board of Review disclosing a total assessment of \$33,516. The property has a farmland assessment of \$129, a farm building assessment of \$5,288, a homesite assessment of \$1,090 and a dwelling assessment of \$27,009. The subject dwelling and homesite have a combined assessment of \$28,099, which reflects a market value of \$84,508 or \$48.32 per square foot of living area, including land, when applying the 2016 three-year median level of assessments for Greene County of 33.25% as determined by the Illinois Department of Revenue. The appellant requested the subject's total assessment be reduced to \$25,000.

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 Board finds the only evidence of market value in the record was presented by the appellant. The appellant provided comparable sales as well as documentation and photographs depicting the subject dwelling in an unlivable, poor and incomplete state of repair. The comparable sales provided by the appellant were in a superior condition to the subject property. The board of review did not submit any evidence in support of its 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.Adm.Code 1910.40(a) & 1910.69(a)). The Board has examined the information submitted by the appellant and after considering the condition of the subject dwelling and the comparable sales provided by the appellant, the Board finds a reduction to the subject's assessment commensurate with the appellant's request is appropriate.

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:

August 21, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Scott Sieron
PO Box 23259
Belleville, IL 62223

COUNTY

Greene County Board of Review
Greene County Courthouse
Carrollton, IL 62016