



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

APPELLANT: Brenda Dosier  
DOCKET NO.: 16-02698.001-R-1  
PARCEL NO.: 09-08-22-404-014

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

**LAND:** \$5,760  
**IMPR.:** \$24,240  
**TOTAL:** \$30,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Fulton 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 a vinyl siding exterior containing 1,368 square feet of living area. The dwelling was constructed in 1925. Features of the property include an unfinished basement, central air conditioning, and a detached one-car garage with 396 square feet of building area. The property has a 20,710 square foot site and is located in Canton, Canton Township, Fulton County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with three, one-story dwellings and one, two-story dwelling that range in size from 1,008 to 1,392 square feet of above grade living area. The dwellings range in age from 52 to 69 years old. Three comparables have basements with one having finished areas, each comparable has central air conditioning, one comparable has a fireplace and each has a garage ranging in size from 352 to 528 square feet of building area. The sales occurred from July 2016 to December 2016 for prices ranging from

\$72,500 to \$82,500 or from \$52.08 to \$81.85 per square foot of living area. The appellant requested the subject's assessment be reduced to \$28,330.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,000. The subject's assessment reflects a market value of \$89,767 or \$65.62 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Fulton County of 33.42% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with one-story dwellings of frame construction with vinyl siding exteriors that range in size from 1,008 to 1,125 square feet of living area. The dwellings were built from 1956 to 1962. Each comparable has a full basement with one having finished area, central air conditioning and a garage ranging in size from 308 to 528 square feet of building area. The sales occurred from January 2016 to December 2016 for prices ranging from \$82,400 to \$102,500 or from \$81.75 to \$93.86 per square foot of living area. Board of review sale #2 was the same property as appellant's sale #3, although the board of review reported a sales price of \$82,400, which was supported by a copy of the Multiple Listing Service listing sheet submitted by the board of review.

The supervisor of assessments provided a written statement noting the subject property was built in the 1925 era but has had a new addition and remodeling impacting its effective age.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on six sales with one being common to both parties. The Board gives less weight to appellant's sale #4 as it differs from the subject in style. The five remaining comparables were similar to the subject in style and physical attributes but were newer than the subject dwelling. These properties sold in 2016 for prices ranging from \$80,000 to \$102,500 or from \$60.24 to \$93.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$89,767 or \$65.62 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. On a per square foot basis, the subject's assessment reflects a market value below all but one of the best comparables found herein. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and a reduction is not 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.

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Chairman



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Member

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Member



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Member

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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: November 19, 2019



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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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COUNTY

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