



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

APPELLANT: Roger Mason
DOCKET NO.: 16-02741.001-R-1
PARCEL NO.: 09-01-413-009

The parties of record before the Property Tax Appeal Board are Roger Mason, the appellant, by attorney Jerri K. Bush, Attorney at Law in Chicago; and the Mason 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 **Mason** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$3,557
IMPR.: \$5,724
TOTAL: \$9,281

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Mason 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 consists of a one-story dwelling of siding exterior construction with 690 square feet of living area. The dwelling was constructed in 1939. Features of the home include a full unfinished basement that contains a one-car integral garage. The property has a 6,600 square foot site and is located in Havana, Havana Township, Mason County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant partially completed section IV of the residential appeal petition disclosing the subject property was purchased on October 12, 2016 for \$10,500. The appeal petition indicated that property was purchased from Eva H. Flaharty, the sale was not between related parties and was advertised for sale but does not disclose where or how it was advertised or for how long. The appellant also submitted a copy of the warranty deed and printouts on 31 sales that sold in 2016 or 2017 for less than \$20,000 in Havana with no descriptive information about the dwellings. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,281. The subject's assessment reflects a market value of approximately \$27,846 or \$40.36 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Mason County of 33.33% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales. Five sales were reported to be located from 1 block to 11 blocks from the subject property and one sale was located 4 miles from the subject. The comparables consist of one-story dwellings of siding or block exterior construction. Five comparables were built from 1919 to 1959 and one comparable was reported to be greater than 100 years old. Four comparables have basements, with two having finished area; two comparables have a crawl space foundation; four comparables have central air conditioning; one comparable has a fireplace; and five comparables have either a carport or a garage ranging in size from 200 to 720 square feet of building area. The comparables sold from November 2015 to November 2017 for prices ranging from \$27,500 to \$45,000 or \$32.24 to \$53.57 per square foot of living area, including land.

In response to the appellant's evidence, the board of review argued that the sale of the subject property was not an arm's length transaction because it was not advertised for sale and sold at auction. The PTAX-203 Illinois Real Estate Transfer Declaration for the sale of the subject property was submitted as supporting evidence. The board of review also argued that the sales submitted by the appellant were either not arm's length transactions, different property class or vacant land transactions.

Based on the foregoing evidence, the board of review requested confirmation of 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. 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 has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted evidence of the subject's 2016 sale price and 37 comparable sales to support their respective positions before the Property Tax Appeal Board.

As to the 31 sales submitted by the appellant, the Board gave little weight to these sales because appellant failed to provide descriptive information about the dwellings to allow the Property Tax Appeal Board to conduct a meaningful comparative analysis. The Board also gave less weight to the subject's sale because the PTAX-203 Illinois Real Estate Transfer Declaration submitted by the board of review indicates the subject property sold at auction and was not advertised for sale in the traditional sense which calls into question the arm's length nature of the transaction.

Lastly, the Board gave less weight to board of review comparables #4, #5 and #6 as to their sales in 2017 are less proximate in time to the subject's January 1, 2016 assessment date.

The Board finds the best evidence of market value in the record to be board of review comparable sales #1, #2 and #3. These three comparables have varying degrees of similarity to the subject in location, dwelling size, design age and/or features. These properties sold for prices ranging from \$30,000 to \$45,000 or from \$34.47 to \$53.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$27,846 or \$40.36 per square foot of living area, including land, which is less than best comparable sales contained in the record on an overall basis and within the range on a per square foot basis. The Board further finds this evidence demonstrates the subject's sale price of \$10,500 or \$15.22 per square foot of living area including land was not reflective of market value. Therefore, a reduction in the subject's assessment is not warranted.

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: September 17, 2019



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

Roger Mason, by attorney:
Jerri K. Bush
Sandrick Law Firm
16475 Van Dam Road
South Holland, IL 60473

COUNTY

Mason County Board of Review
Mason County Courthouse
125 North Plum
Havana, IL 62644