



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

APPELLANT: Coulter and Kyla Mason  
DOCKET NO.: 16-05211.001-R-1  
PARCEL NO.: 21-23-01-100-003

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

<b>F/Land:</b>	\$ 980
<b>Homesite:</b>	\$ 4,540
<b>Residence:</b>	\$42,540
<b>Outbuildings:</b>	\$ 1,340
<b>TOTAL:</b>	\$49,400

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 consists of a one-story log dwelling of 1,453 square feet of living area. The dwelling was constructed in 2004. Features of the home include a partial unfinished basement, central air conditioning and an attached two-car garage. The property has a 14.54-acre site and is located in Lewistown, Pleasant Township, Fulton County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on three comparable sales of log homes two of which were built in 1959 and 2003, respectively; no date of construction was provided for comparable #2. The homes are either 1-story, 1.5-story or 2-story dwellings that range in size from 1,081 to 1,940 square feet of living area. Two of the comparable homes have basements, one of which

has finished area. Each home has central air conditioning and two of the comparables each have a fireplace and a garage. The comparables sold between March 2016 and October 2016 for prices ranging from \$121,00 to \$186,000 or from \$74.69 to \$173.99 per square foot of living area, including land.

The appellants also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$60,770 consisting of a \$980 farmland assessment, a \$1,340 farm outbuilding assessment, a \$4,540 land (homesite) assessment and a \$53,910 residential dwelling assessment. The homesite and dwelling assessment combined total of \$58,450 reflects a market value of \$174,895 or \$120.37 per square foot of living area, including homesite land associated with the subject dwelling, 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.

Based on the foregoing evidence, the appellants requested the subject's residential improvement assessment be reduced to reflect a market value of approximately \$140,870 or about \$100.00 per square foot of living area, including homesite land.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by a letter issued February 21, 2019.

### **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 the comparable sales submitted by the appellants. The Board has given reduced weight to appellants' sale #1 as this is a dissimilar two-story log home when compared to the subject's one-story log home design. The best comparables presented by the appellants were sales #2 and #3. These comparables sold for prices of \$149,500 and \$186,000 or for \$77.06 and \$173.99 per square foot of living area, land included. The subject's homesite and dwelling assessment combined total of \$58,450 reflects a market value of \$174,895 or \$120.37 per square foot of living area, including homesite land associated with the subject dwelling, which appears to be excessive when giving due consideration to the two best comparable sales in this record.

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 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).

The Property Tax Appeal Board has examined the evidence submitted by the appellants and finds that a reduction in the assessed valuation of the subject property commensurate with the appellants' request is 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.

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Chairman



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Member

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Member



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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: April 23, 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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APPELLANT

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COUNTY

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