



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

APPELLANT: Sharilyn Kibler
DOCKET NO.: 16-05899.001-R-1
PARCEL NO.: 09-02-34-208-005

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

LAND: \$3,067
IMPR.: \$5,000
TOTAL: \$8,067

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Douglas 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 frame construction with 768 square feet of living area. The dwelling is 62 years old and has a crawl-space foundation. The property has a 6,450 square foot site and is located in Tuscola, Tuscola Township, Douglas County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales that were located in close proximity to the subject property. The comparables were described as being one-story dwellings of frame construction containing 768 or 840 square feet of living area. The homes range in age from 56 to 62 years old. One comparable has a carport. The comparables had lot sizes ranging from 5,000 to 13,542 square feet of land area. The comparables sold in January 2012 and January 2014 for prices ranging from \$5,000 to \$15,000 or from \$6.51 to \$19.53 per square foot of living area, including land. Based on this evidence the appellant requested that the subject's assessment be reduced to \$8,067.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,136. The subject's assessment reflects a market value of \$28,390 or \$36.97 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Douglas County of 32.18% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a copy of the appellant's grid, on which the improvement assessment per square foot calculations were corrected. The corrected portion disclosed that the appellant's comparable #3 was a dissimilar double wide mobile home. The board of review's submission included a note that the appellant submitted no current sales and the evidence of equity supports the current 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appellant's sales grid analysis. Although the sales were not recent, the Board finds the board of review did not submit any market value evidence necessary to refute the appellant's overvaluation argument. The Board gave less weight to the appellant's comparable #3, as this suggested comparable was a dissimilar double wide mobile home. The appellant's remaining comparables sold for prices of \$5,000 and \$15,000 or \$6.51 and \$19.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$28,390 or \$36.97 per square foot of living area, including land, which is not supported by the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment commensurate with the appellant's 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: October 15, 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

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COUNTY

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