



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

APPELLANT: Mid South Capital Investment Group
DOCKET NO.: 16-06440.001-R-1
PARCEL NO.: 15-16-352-008

The parties of record before the Property Tax Appeal Board are Mid South Capital Investment Group, the appellant; and the Jackson 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 **Jackson** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$2,000
IMPR.: \$10,665
TOTAL: \$12,665

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Jackson 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 aluminum siding and frame dwelling.¹ The home was built in 1938 and contains 873 square feet of living area. Features include a full unfinished basement, central air conditioning and a detached one-car garage. The subject is situated on an 8,040 square foot site located in Carbondale, Carbondale Township, Jackson County.

The appellant contends assessment in equity as the basis of the appeal. In support of the inequity argument, the appellant submitted a grid analysis containing information on three equity comparables located on the same street and in the same block as the subject. These comparables

¹ The appellant disclosed in both the appeal form to the Board and the original appeal to the board of review that the subject was a one-story dwelling with no finished attic. The board of review described the dwelling as 1.5-story but did not submit any evidence, such as a Property Record Card, to support the claim. The Board gives more weight to the appellant's claim that the subject is a one-story dwelling.

are described as one-story wood or vinyl-sided dwellings built between 1923 and 1953. They range in size from 768 to 1,393 square feet of living area and feature central air conditioning. One comparable has a basement and one has a garage. The comparables have 2016 improvement assessments ranging from \$6,173 to \$10,699 or from \$4.43 to \$13.55 per square foot of living area.² The appellant also completed Section IV - Recent Sale Data of the appeal form disclosing the subject was purchased on June 29, 2015 for \$24,334. The appellant reported the subject was advertised through a multiple listing service but did not disclose the length of time the subject was on the market. Based on this evidence the appellant requested the subject's 2016 total assessment be reduced to \$8,115.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$12,665. The subject property has an improvement assessment of \$10,665 or \$12.22 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables described as one-story dwellings, two with vinyl siding, located within 0.8 of a mile from the subject. The comparables were built in 1948 or 1958 and range in size from 840 to 1,191 square feet of living area. Three comparables feature central air conditioning, two have garages and one comparable has a fireplace. The comparables have improvement assessments ranging from \$16,552 to \$23,620 or from \$17.65 to \$19.83 per square foot of living area.³ The board of review also reported the comparables sold from January to March 2016 for prices ranging from \$54,000 to \$80,000 or from \$52.17 to \$76.00 per square foot of living area including land. The board of review did not disclose the length of time the subject was on the market prior to its June 2015 sale. Based on this evidence the board of review asked for confirmation of the subject's assessment.

In rebuttal, the appellant questions why the board of review did not disclose the reassessed values, and states the board of review comparables are in better neighborhoods and in better condition.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment based on assessment inequity is not warranted.

² The appellant used 2015 improvement assessments for the comparables in the grid analysis. The board of review reported the 2016 assessment values for the appellant's comparables.

³ In the grid analysis, the board of review rounded the improvement assessment per square foot down to the nearest dollar.

Both parties submitted improvement assessment information on six equity comparables for the Board's consideration. The Board gives less weight to appellant's comparable #3 based on its significantly larger dwelling size as compared to the subject. The Board gives more weight to appellant's comparables #1 and #2 and to the three board of review comparables which are similar to the subject in location, exterior construction, style, age and several features. These comparables have improvement assessments ranging from \$10,410 to \$23,620 or from \$13.11 to \$19.83 per square foot of living area. The subject property has an improvement assessment of \$10,665 or \$12.22 per square foot of living area which is within the range established by the best equity comparables in this record in terms of overall value and below the range on a per-square-foot basis. On this record, the Board finds no reduction in the subject's assessment is warranted based on assessment inequity.

The appellant also completed Section IV - Recent Sale Data of the appeal form disclosing the subject was purchased on June 29, 2015 for \$24,334 but neither party disclosed the length of time the subject was on the market. Furthermore, the appellant did not cite overvaluation as a basis of the appeal. For these reasons, the Board gives little weight to the recent sale of the subject in its analysis.

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: April 21, 2020



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

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