



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

APPELLANT: Jack C. Atwood/Atwood Trust
DOCKET NO.: 16-06802.001-R-1
PARCEL NO.: 15-19-326-003

The parties of record before the Property Tax Appeal Board are Jack C. Atwood/Atwood Trust, the appellant, by attorney Jerri K. Bush of the Sandrick Law Firm in South Holland; 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: \$15,988
IMPR.: \$73,026
TOTAL: \$89,014

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 dwelling of brick exterior construction with 3,294 square feet of living area. The dwelling was constructed in 1981. Features of the home include a crawl space foundation, central air conditioning, one fireplace and a two-car attached garage with 670 square feet of building area. The property has a site with approximately 15,000 square feet of land area and is located in Carbondale, Carbondale Township, Jackson 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 two, 1-story dwellings and two, 2-story dwellings of frame, brick or brick and frame exterior construction that range in size from 2,600 to 3,100 square feet of living area. The homes were built from 1958 to 2004. One comparable has an unfinished basement, each comparable has central air conditioning, each comparable has a fireplace and each comparable has a 2-car, 2.5-car or a 3-car attached garage.

The sales occurred from April 2015 to February 2017 for prices ranging from \$195,000 to \$240,000 or from \$62.90 to \$92.31 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$66,660.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$89,014. The subject's assessment reflects a market value of \$266,909 or \$81.03 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Jackson County of 33.35% 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 brick or frame construction that range in size from 2,248 to 2,770 square feet of living area. The homes range in age from 7 to 27 years old. Each comparable has a crawl space or slab foundation, central air conditioning and a two-car garage ranging in size from 576 to 732 square feet of building area. One comparable has a fireplace. The sales occurred in August 2016 and September 2017 for prices of \$242,900 and \$260,000 or from \$93.86 to \$110.45 per square foot of living area including land.

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 record contains seven sales submitted by the parties to support their respective positions. The Board finds the best evidence of market value to be appellant's comparable sale #3 and the comparable sales submitted by the board of review. These comparables are improved with one-story dwellings that are smaller and newer than the subject dwelling but have relatively similar features. These comparables sold for prices ranging from \$240,000 to \$260,000 or from \$92.31 to \$110.45 per square foot of living area, including land. The subject's assessment reflects a market value of \$266,909 or \$81.03 per square foot of living area, including land, which is above the overall price range but below the range established by the best comparable sales in this record on a square foot basis, which is justified based on the subject dwelling's larger size and age. Less weight was given appellant's comparables #1 and #4 due to differences from the subject in style. Less weight was given appellant's sale #2 due to differences from the subject in age. Based on this evidence the Board finds a reduction in the subject's assessment 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.

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: February 18, 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

AGENCY

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