



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

APPELLANT: Hal & Debra Langham
DOCKET NO.: 17-00095.001-R-1
PARCEL NO.: 05-10-25-406-001

The parties of record before the Property Tax Appeal Board are Hal & Debra Langham, the appellants, and the Bond 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 **Bond** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 4,667
IMPR.: \$73,666
TOTAL: \$78,333

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Bond County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2017 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 masonry construction with 1,800 square feet of living area. The dwelling was constructed in 1954. Features of the home include a crawl-space foundation, central air conditioning, a fireplace and an attached two-car garage of 572 square feet of building area. Additional improvements include a machine shed of 2,800 square feet of building area with a home office of 1,344 square feet of building area. The machine shed/office totaling 4,144 square feet of building area was constructed in December 2016 and replaced a 2,800 square foot machine shed that was destroyed by a tornado. The property has a 2.11-acre site and is located in Greenville, Central Township, Bond County.

The appellants contend overvaluation as a basis of the appeal and lack of assessment equity concerning the machine shed/office building. In support of the overvaluation argument, the appellants submitted an appraisal which analyzed five comparable sales in order to estimate that the subject property had a market value of \$235,000 as of October 23, 2017.

In support of the inequity argument concerning the assessment of the machine shed/office, the appellants provided limited data on three comparables described as having machine shed/office buildings, one which includes a basement. The comparable machine shed/office buildings range in size from 3,200 to 10,752 square feet of building area and have improvement assessments ranging from \$2,952 to \$40,510 or from \$1.85 to \$11.30 per square foot of building area. The subject machine shed/office has an improvement assessment of \$38,886 or \$9.38 per square foot of building area.

Based on the foregoing evidence, the appellants requested a total assessment reflective of the appraised value.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 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 appellants in this appeal submitted the only evidence of market value in the record. The appellants submitted an appraisal estimating the subject property had a market value of \$235,000 as of October 23, 2017. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellants' argument as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellants and finds that the subject property had a market value of \$235,000 as of January 1, 2017. The Board further finds that a reduction in the subject's assessment commensurate with the appellants' request is warranted.

The appellants also contended unequal treatment in the subject's improvement assessment concerning the machine shed/office building as an additional basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data and considering the reduction in assessment for overvaluation, the Board finds that the subject property is equitably assessed and no further reduction in the subject's assessment 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.

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 23, 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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APPELLANT

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COUNTY

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