



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

APPELLANT: Jason Eubanks  
DOCKET NO.: 17-04668.001-R-1  
PARCEL NO.: 07-01-377-002

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

**LAND:** \$6,000  
**IMPR.:** \$42,336  
**TOTAL:** \$48,336

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Franklin 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 vinyl exterior and frame construction containing 2,352 square feet of living area. The dwelling was constructed in 2003. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 624-square foot garage. The property is situated on a 7.5-acre site and is located in Benton, Browning Township, Franklin County.<sup>1</sup>

The appellant appeared before the Property Tax Appeal Board contending land and improvement assessment inequity as the bases of the appeal. The appellant was initially notified by the Property Tax Appeal Board that his appeal form was incomplete, and he was given 30 days to submit a completed form. In reply, the appellant amended the appeal form and requested a reduction in the land and the improvement assessments, but did not complete the grid analysis

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<sup>1</sup> This appeal was a part of a consolidated hearing with Docket No. 17-04710.001-R-1 (property ID number 07-01-377-001) consisting of a pole barn along with what was described by the parties as a two-story "playhouse".

information as requested. In support of his argument, the appellant submitted information on three equity comparables located within five miles of the subject property. The comparables are described as 1 or 1.5-story dwellings of brick or vinyl exterior ranging in size from 1,600 to 2,800 square feet of living area.<sup>2</sup> The dwellings were built in 2003 or 2004. Two comparables have an unfinished basement and one is built on a crawl space foundation. The comparables each feature central air conditioning, a fireplace and a garage ranging in size from 576 to 672 square feet of building area. One of the comparables is a lakefront property. At the request of the Administrative Law Judge, the board of review submitted Parcel Information Report for each of the three comparables disclosing their improvement assessments which range from \$40,590 to 49,815 or from \$17.79 to \$29.62 per square foot of living area. The comparables are situated on sites ranging in size from 2 to 4.82 acres and have land assessments ranging from \$1,160 to \$9,555.

The appellant also submitted a copy of the Notice of Final Decision on Assessed Value by the Franklin County board of review establishing a final assessment of the subject's land of \$6,620 and the subject's improvement of \$72,915 or \$31.00 per square foot of living area. Based on this evidence, the appellant requested that the subject's land assessment be reduced to \$6,000 and the improvement assessment be reduced to \$42,336 or \$18.00 per square foot of living area.

The appellant testified that the three comparable dwellings are similar to the subject property and therefore they should be similarly assessed. With respect to the land, the appellant testified that his property contains a large mound of broken up concrete along with a large pile of discarded car tires which were left on the property at the time the appellant purchased it. The appellant contended that these are very difficult to dispose due to their weight and volume and that their presence negatively impacts that value of his property.

Upon questioning by the Administrative Law Judge, the appellant acknowledged that comparable #1 is situated on a lake, unlike the subject, and that comparable #2 has a smaller 2.6-acre site compared to the subject's 7.5-acre site.

The board of review did not submit its "Board of Review Notes on Appeal" or 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. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).<sup>3</sup>

### **Conclusion of Law**

The taxpayer contends land and improvement assessment inequity as the bases 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).

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<sup>2</sup> Appellant's comparable #3 is described as a 1.5-story dwelling. However, the appellant only disclosed the square footage of the ground floor.

<sup>3</sup> By letter dated October 4, 2018, the Franklin County Board of Review was notified of this appeal and granted 90 days to respond to this appeal. The board of review did not respond by the given date and did not request an extension. Therefore, the board of review was defaulted by letter dated April 11, 2019.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of land and improvement assessment inequity in this record is the three equity comparables submitted by the appellant along with his testimony at the hearing before the Property Tax Appeal Board. The comparables have some degree of similarity to the subject, however, comparable #1 is located on a lake, unlike the subject, which requires a downward adjustment to make it more comparable to the subject. Conversely, comparables #2 and #3 have an inferior smaller dwelling size, thus requiring an upward adjustment. The comparables have improvement assessments ranging from \$40,590 to \$49,815 or from \$17.79 to \$29.62 per square foot of living area. The subject's improvement of \$72,915 or \$31.00 per square foot of living area is above the range established by the only comparables in this record. After making appropriate adjustments to the comparables for differences in size and features in order to more closely compare to the subject, the Board finds that the appellant has demonstrated by clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's assessment commensurate with the appellant's request is justified.

As to the appellant's land assessment inequity argument, the Board gave less weight to the appellant's comparable #1 due to its lakefront location, unlike the subject. The remaining two comparables have land assessments of \$1,160 and \$2,855, compared to the subject's land assessment of \$6,620. After making upward adjustments to the comparables' inferior smaller size when compared to the subject's lot, a reduction in the subject's land assessment commensurate with the appellant's request is warranted. Moreover, a reduction in the subject's land assessment is further supported given the large amount of broken concrete and discarded tires on the subject's property. Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement and land were inequitably assessed and a reduction in the subject's assessment 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.

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Chairman



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Member



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Member



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Member



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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: December 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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