



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

APPELLANT: Roger Mason  
DOCKET NO.: 17-04679.001-R-1  
PARCEL NO.: 09-01-428-001

The parties of record before the Property Tax Appeal Board are Roger Mason, the appellant, by attorney Jerri K. Bush of the Law Office of Jerri K Bush in Chicago; and the Mason 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 **Mason** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$2,155  
**IMPR.:** \$20,023  
**TOTAL:** \$22,178

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Mason 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 frame exterior construction with 912 square feet of living area.<sup>1</sup> The dwelling is approximately 79 years old and features a full unfinished basement, central air conditioning, a 624 square foot garage and a 342 square foot carport. The property has a 13,056 square foot site and is located in Havana, Havana Township, Mason County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant partially completed Section IV of the residential appeal petition disclosing the subject property was purchased on July 21, 2017 for a price of \$7,000. The appellant identified the sellers as Kevin and Shari Miller, the sale was not between related parties and was advertised for sale but

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<sup>1</sup> Appellant's attorney provided limited information regarding the description of the subject property. Additional descriptive details of the subject were provided by the board of review in the property record card.

does not disclose where or how it was advertised or for how long a period. To document the sale the appellant provided a copy of the first page of the settlement statement associated with the sale and the first page of the PTAX-203 Illinois Real Estate Transfer Declaration which described the transaction as an auction sale. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,178. The subject's assessment reflects a market value of \$66,541 or \$72.96 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Mason County of 33.33% as determined by the Illinois Department of Revenue.

The board of review argued that the auction sale of the subject property is not considered an arm's length transaction, therefore not reflective of the actual market value of the property. The board of review also submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration documenting the circumstances of the sale.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales located within 12 blocks of the subject property. The comparables have sites ranging in size from 3,630 to 11,682 square feet of land area. The comparables are improved with one-story dwellings of frame exterior construction that range in size from 840 to 1,082 square feet of living area and in age from 54 to 100 years old. Each comparable has an unfinished basement, five comparables have central air conditioning and five comparables each have a garage ranging in size from 264 to 720 square feet of building area. These properties sold from January to November 2017 for prices ranging from \$59,000 to \$65,500 or from \$56.59 to \$77.38 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The basis of the appellant's appeal is the fact the property sold on July 21, 2017 for a price of \$7,000 or \$7.68 per square foot of living area, including land. The appellant partially completed Section IV – Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold by a realtor and the property had be advertised on the open market sale but does not disclose where or how it was advertised or for how long a period. The Board finds, however, the fact the subject property was sold at auction as disclosed in the PTAX-203 Illinois Real Estate Transfer Declaration and was not advertised for sale in the traditional sense calls into questions the arm's length nature of the transaction.

The Board finds the board of review provided six comparable sales to support its position. However, the Board gave less weight to board of review comparables #1, #4 and #6 which differ from the subject in that comparable #2 lacks central air conditioning, comparable #4 is an older dwelling and comparable #6 lacks a garage. The Board finds the best evidence of market value in the record to be board of review comparables #1, #3 and #5. These three comparables are similar to the subject in location, dwelling size, design and age, though each has a smaller site size when compared to the subject and none have a carport like the subject. These properties sold in either April or November 2017 for prices ranging from \$63,500 to \$65,500 or from \$58.69 to \$77.38 per square foot of living area, land included. The subject's assessment reflects a market value of \$66,541 or \$72.96 per square foot of living area, including land, which is slightly above the overall price range of the best comparables in the record but within the range on a square foot basis. The subject's slightly higher overall value appears to be justified given its larger site size and carport. After considering any necessary adjustments to the comparable sales for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported. Furthermore, the Board finds the subject's purchase price of \$7,000 or \$7.68 per square foot of living area, land included was significantly below the price of the best comparable sales in the record and is not representative of fair cash value. Based on this record, 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



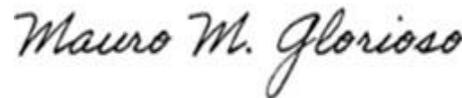
Member

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: August 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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COUNTY

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