



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

APPELLANT: Roger Mason
DOCKET NO.: 17-04682.001-R-1
PARCEL NO.: 09-01-317-007

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: \$3,256
IMPR.: \$13,904
TOTAL: \$17,160

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 three one-story dwellings of frame exterior construction.¹ Each home contains 624, 510 or 762 square feet of living area for a combined total of 1,896 square feet of living area. Each dwelling is approximately 100 years old and features an unfinished basement. One dwelling has central air condition. The property has one garage containing 792 square feet of building area. The property has a 20,988 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 April 20, 2017 for a price of \$15,500. The appellant identified the seller as Petefish, Skiles & Co. Bank and disclosed the subject property was purchased through an auction

¹ Descriptive details of the subject were drawn from the property record card provided by the parties.

in settlement of a foreclosure, the sale was not between related parties and was advertised for sale but does not disclose where or how it was advertised or for how long. The appellant also submitted a copy of the warranty deed associated with the subject's transaction and printouts of 13 properties located in Havana which sold in 2016 or 2017 for prices ranging from \$5,000 to \$22,000. The appellant provided no descriptive information about these properties. 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 \$17,160. The subject's assessment reflects a market value of \$51,485 or \$27.15 per the combined total square foot of living area of the three homes, 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.

In response to the appeal, the board of review argued that the subject property was not advertised for sale and the seller was a financial institution or government agency. The assessor asserted that these two facts result in the sale not being considered an arms-length transaction. The board of review also submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration documenting the circumstances of the sale. The assessor also critiqued the comparables submitted by the appellant.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 15 blocks of the subject property. The comparables have sites ranging in size from 3,630 to 10,494 square feet of land area. The comparables are improved with one-story dwellings of frame exterior construction that range in size from 950 to 1,415 square feet of living area and in age from 57 to 100 years old. Each comparable has an unfinished basement, two comparables have central air conditioning and each comparable has a garage ranging in size from 240 to 456 square feet of building area. These properties sold from January to October 2017 for prices ranging from \$48,500 to \$59,000 or from \$34.28 to \$60.53 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 has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted evidence of the subject's 2017 sale and provided 17 comparable sales to support their respective positions before the Property Tax Appeal Board.

As to the 13 sales submitted by the appellant, the Board gave little weight to these sales because the appellant failed to provide descriptive information about the dwellings to allow the Property Tax Appeal Board to conduct a meaningful comparative analysis. The Board also gave less

weight to the subject's sale as the PTAX-203 Illinois Real Estate Transfer Declaration submitted by the board of review indicates the subject property was not advertised for sale and the seller is a financial institution or government agency which calls into question the arm's length nature of the transaction.

The Board finds the best evidence of market value in the record to be the comparable sales provided by the board of review. These four comparables have varying degrees of similarity to the subject in location, site size, dwelling size, design, age and/or features, despite the fact that none of the comparables consist of three dwellings like the subject property. These properties sold from January to October 2017 for prices ranging from \$48,500 to \$59,000 or from \$34.28 to \$60.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$51,485 or \$27.15 per the combined total square foot of living area of the three homes, land included, which is within the overall price range of the best comparables in the record and below the range on a square foot basis. Furthermore, the Board finds the subject's purchase price of \$15,500 or \$8.18 per the combined total square foot of living area of the three homes, 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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