



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

sAPPELLANT: Bobby and Olivia Kingren  
DOCKET NO.: 17-04860.001-R-1  
PARCEL NO.: 11-14-17-107-007

The parties of record before the Property Tax Appeal Board are Bobby and Olivia Kingren, the appellants; and the Ford 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 Ford County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$ 2,750  
**IMPR.:** \$32,250  
**TOTAL:** \$35,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Ford 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 and one-half story dwelling of wood frame and cedar siding exterior construction that is 105 years old. The dwelling contains 1,346 square feet of living area and is situated on an 8,000 square foot site. Features include a full basement that is partially finished, central air conditioning and an 840 square foot garage. The subject property is located in Patton Township, Ford County.

The appellants contend both overvaluation and assessment inequity as the bases of the appeal. The subject's land assessment was not challenged. In support of these arguments, the appellants submitted three comparable properties with varying degrees of similarity when compared to the subject. The comparables sold from May 2015 to August 2017 for prices ranging from \$85,000 to \$104,900 or from \$47.54 to \$69.93 per square foot of living area including land. These same comparables have improvement assessments ranging from \$22,840 to \$27,250 or from \$12.77 to \$16.91 per square foot of living area.

The appellants also submitted the final decision pertaining to the subject property as determined by the Ford County Board of Review. The subject property has a final assessment of \$37,740, which reflects an estimated market value of \$115,909 or \$86.11 per square foot of living area including land when applying the 2017 three-year average median level of assessment for Ford County of 32.56%. The subject property has an improvement assessment of \$34,990 or \$26.00 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review did not timely 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).

### **Conclusion of Law**

The taxpayers argued 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). The appellants also contend assessment inequity as the basis to 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). The Board finds the appellants met these burdens of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of uniformity of assessments are the three assessment comparables submitted by the appellant. These comparables had varying degrees of similarity when compared to the subject. They have improvement assessments ranging from \$22,840 to \$27,250 or from \$12.77 to \$16.91 per square foot of living area. The subject property has an improvement assessment of \$34,990 or \$26.00 per square foot of living area, which falls above the range established by the only assessment comparables contained in the record and supports a reduction in the subject's assessment. In addition, the record shows the three comparable properties sold from May 2015 to August 2017 for prices ranging from \$85,000 to \$104,900 or from \$47.54 to \$69.93 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$115,909 or \$86.11, which falls above the range established by the comparable sales contained in the record and supports a reduction in the subject's assessment. The board of review did not timely submit any evidence in support of the correct assessment of the subject property or to refute the value evidence submitted by the appellant. 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). Based on this analysis, the Board finds a reduction in the subject's assessment is warranted commensurate with the assessment requested by the appellants.

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 21, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Bobby and Olivia Kingren  
360 East Patton Street  
Paxton, IL 60957

COUNTY

Ford County Board of Review  
Ford County Courthouse  
200 West State Room 104  
Paxton, IL 60957