



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

APPELLANT: David Stritzel
DOCKET NO.: 17-05317.001-R-1
PARCEL NO.: 01-36-400-032

The parties of record before the Property Tax Appeal Board are David Stritzel, the appellant, by attorney Patrick Keating, of Basi, Basi & Associates in Marion; and the Williamson 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 **Williamson** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$15,840
IMPR.: \$96,160
TOTAL: \$112,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Williamson 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 1.5-story ranch-style dwelling of frame and vinyl-siding exterior construction containing 2,902 square feet of living area. The home is approximately 3 years old and features an unfinished basement, central air conditioning, a fireplace, and a garage containing 1,132 square feet of building area. The subject property also contains a 1,920-square foot pole barn. The dwelling is situated on a 196,020-square foot site and is located in Herrin, Herrin Township, Williamson County.

The appellant contends assessment inequity as the basis of the appeal. The land assessment was not challenged. In support of this argument, the appellant submitted a grid analysis containing four assessment comparables located from .1 of a mile to 1.3 miles from the subject property. The comparables are improved with 1-story ranch-style homes of stone or vinyl-siding exterior construction ranging in size from 2,628 to 3,323 square feet of living area. The homes ranged in

age from 9 to 16 years old. Three dwellings were built on a crawl-space foundation and one was built on a concrete slab foundation. Each comparable features central air-conditioning and a garage ranging in size from 790 to 950 square feet of building area. One home has a fireplace. The comparables have improvement assessments ranging from \$80,970 to \$95,210 or from \$25.45 to \$32.03 per square foot of living area.

The appellant's evidence also includes property record cards, color photographs, and property information from the Williamson County website for the subject and the comparables. The appellant also submitted a copy of the board of review final decision depicting the subject's improvement assessment of \$96,160 or \$33.14 per square foot of living area.

Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$84,160 or \$29.00 per square foot of living area.

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 taxpayer contends assessment inequity regarding the improvement as the basis 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). 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 did not meet this burden of proof and a reduction in the subject's improvement assessment is not warranted.

The board of review did not submit 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 and is found to be in default pursuant to §1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a).

The Board finds the only evidence of assessment inequity in the record is four assessment comparables submitted by the appellant. The Board gave less weight to comparable #1 due to being located more than one mile distant from the subject. The remaining comparables were similar to the subject in location, design, dwelling size, and some features. However, each of the comparables were inferior to the subject in terms of lacking a basement and a pole barn, dissimilar to the subject, which requires upward adjustments to make them more equivalent to the subject. The comparables have improvement assessments ranging from \$80,970 to \$95,210 or from \$28.65 to \$32.03 per square foot of living area. The subject's improvement assessment of \$96,160 or \$33.14 is slightly above the range established by the best comparables in this record but appears to be justified given the subject's superior basement and pole barn features, as well as larger garage and newer age relative to the best assessment comparables in this record. After making necessary adjustments to the comparables for differences from the subject, the

Board finds that the appellant did not demonstrate by clear and convincing evidence that the subject is inequitably assessed. Therefore, the Board finds that no reduction in the subject's improvement 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: July 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

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COUNTY

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