



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

APPELLANT: Larry & Linda Young
DOCKET NO.: 17-06017.001-F-1
PARCEL NO.: 02-35-300-022

The parties of record before the Property Tax Appeal Board are Larry & Linda Young, the appellants; and the Williamson 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 **Williamson** County Board of Review is warranted. The correct assessed valuation of the property is:

Conservation/TP :	\$ 920
Homesite:	\$ 5,730
Residence:	\$70,440
Outbuildings:	\$ 0
TOTAL:	\$77,090

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 one-story dwelling of frame construction that has 1,984 square feet of living area and is approximately 12 years old. Features include a partial finished basement, central air conditioning, a two-car garage and a pole building. The subject has a 11.6-acre site. The subject property has a 2.44-acre homesite and 9.16-acres that were accepted and enrolled under the Conservation Stewardship Law as provide by Sections 10-400 through 10-445 of the Property Tax Code. (35 ILCS 200/10-400 through 10-445).¹ The subject property is located in Herrin Township, Williamson County.

¹Managed land for which an application has been approved under Section 10-415 of the Property Tax Code (35 ILCS 200/10-415) is valued at 5% of its fair cash value. (35 ILCS 200/10-420).

The appellants in this appeal submitted an appraisal and information regarding the subject's sale to support the contention the subject property was overvalued. The appraiser developed the cost and sales comparison approaches to value in arriving at an opinion of value for the subject property of \$247,000 as of July 26, 2016. The subject property was purchased by the appellants in November 2015 for \$237,300.

The appellants also submitted the final decision issued by the Williamson County Board of Review disclosing the subject property's final assessment of \$89,250 which includes a \$920 preferential land assessment for the 9.16 acres of land under the Conservation Stewardship Law. The subject's homesite and improvements (structures) have a total assessment \$88,330, which reflects an estimated market value of \$265,096 when applying Williamson County's 2017 three-year average median level of assessment of 33.32%. The land under the Conservation Stewardship Law has an assessment of \$920, which reflects an estimated market value of \$18,400 when applying the statutory level of assessment of 5% provided by section 10-420 of the Property Tax Code. (35 ILCS 200/10-420). Therefore, the subject's total assessment reflects an estimated market value of \$283,496.

Based on this evidence, the appellants requested a reduction in the subject's assessment to \$82,334, which reflects the appraised value of \$247,000.

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).

Conclusion of Law

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

The Board finds the best evidence of market value contained in this record is the appraisal submitted by the appellants. The appraiser developed the cost and sales comparison approaches to value in arriving at an opinion of value for the subject property of \$247,000 as of July 26, 2016. The board of review did not submit any evidence in support of its assessment of the subject property or refute the evidence submitted by the appellants 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). The subject's assessment reflects an estimated market value of \$283,496, considerably more than the appraisal submitted by the appellants. After deducting the estimated market value of \$18,400 for the land assessed under the Conservation Stewardship Law from the appraised value of \$247,000 results in a residual market value for the subject's homesite and improvements of \$228,600. Since fair

market value has been established for the homesite and improvements, Williamson County's 2017 three-year average median level of assessment of 33.32% shall apply. The assessment for the 9.16-acres that are assessed under the Conservation Stewardship Law shall remain at \$920. Based on this analysis, the Board finds a reduction in the assessed valuation of the subject property 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: October 15, 2019



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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