



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

APPELLANT: John Hoskins  
DOCKET NO.: 17-06196.001-R-1  
PARCEL NO.: 1-62-0330-200

The parties of record before the Property Tax Appeal Board are John Hoskins, the appellant, and the Perry 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 **Perry County Board of Review** is warranted. The correct assessed valuation of the property is:

**LAND:** \$ 4,421  
**IMPR.:** \$45,579  
**TOTAL:** \$50,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Perry 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 bi-level-style dwelling of brick exterior construction with 3,060 square feet of above-grade living area.<sup>1</sup> The dwelling was constructed in 1979. Features of the home include a partial basement that is finished, central air conditioning, a fireplace and an attached former two-car garage containing 900 square feet of paneled building area which is used for storage. The property also has a 3,200 square foot pole barn with a concrete floor on a 4-acre site and is located in Du Quoin, Perry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted both information on four comparable sales and an appraisal estimating the subject property had a market value of \$152,000 as of December 20, 2017.

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<sup>1</sup> All descriptive data for the subject has been drawn from the appellant's appraisal evidence as the board of review did not timely respond to this appeal.

The appellant's four comparable sales are located from nearby to 4-miles from the subject property. The comparable parcels range in size from .48 to 11-acres and have been improved with either a one-story or a two-story dwelling of brick, concrete block or brick and vinyl siding exterior construction. Three of the homes range in age from 43 to 76 years old; no age was reported for comparable #3. The comparables sold from January 1982 to December 2017 for prices ranging from \$90,000 to \$174,674 or from \$17.64 to \$49.67 per square foot of living area, including land.

The appraisal was prepared by Ronald Wayne Reeder, a Certified General Real Estate Appraiser, who inspected the subject property on December 20, 2017 in conjunction with the development of the report estimating the market value of the subject "for personal use only." The property rights appraised were fee simple. To develop the opinion, the appraiser utilized the sales comparison approach and analyzed three comparables located within 6.09-miles from the subject. As part of the Addendum, the appraiser reported use of more distant sales "due to the low density/rural nature of the subject property." The comparable parcels range in size from 1 to 4-acres and were improved with either one-story or two-story dwellings. One comparable has a partial basement and each dwelling has central air conditioning and a one-car or a two-car garage. Two of the comparables each have a fireplace. Two comparables have pole barns and one comparable has a second detached two-car garage. The appraisal comparables sold from February 2016 to July 2017 for prices of \$125,000 to \$155,000 or from \$44.98 to \$85.45 per square foot of living area, including land.

Reeder next made adjustments to the comparables for differences in land area, bathrooms, dwelling size, garage feature and other amenities. Through this process, the appraiser set forth adjusted sales prices for the comparables ranging from \$123,120 to \$173,750. Based on the foregoing data and giving most weight to appraisal sales #1 and #3, which had the fewest adjustments, the appraiser concluded a value for the subject property under the sales comparison approach to value of \$152,000, including land.

The appellant also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$59,921 reflecting a market value of \$180,159 or \$58.88 per square foot of living area, including land, when using the 2017 three-year average median level of assessment for Perry County of 33.26% as determined by the Illinois Department of Revenue.

Based on the foregoing evidence, the appellant requested the subject's assessment be reduced to \$50,000 which would reflect a market value of approximately \$150,330, including land, when applying the 2017 three-year average median level of assessment of 33.26%.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by a letter issued on January 16, 2020.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value in the record to be the appraisal and comparables sales submitted by the appellant. The Board has given little weight to the comparable sales presented by the appellant. Comparable sales #1 and #3 sold in 2003 and 1982, respectively, dates which are significantly distant in time from the valuation date at issue of January 1, 2017 and thus less likely to be indicative of the subject's estimated market value. Comparable sales #3 and #4 depict dwellings which are each significantly smaller than the subject dwelling that contains 3,060 square feet of above-grade living area.

On this record, the Board finds the best evidence of the subject's market value is the appellant's appraisal depicting a market value of \$152,000, including land, which is below the subject's estimated market value of \$180,159, including land, based upon its assessment.

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 section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a).

The Board has examined the evidence submitted by the appellant and finds that a reduction in the assessed valuation of the subject property commensurate with the appellant's request 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: March 16, 2021



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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