



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

APPELLANT: Dan Parrish
DOCKET NO.: 17-06744.001-R-1
PARCEL NO.: 15-20-201-015

The parties of record before the Property Tax Appeal Board are Dan Parrish, the appellant, by attorney Webb H. Smith, of Gilbert, Huffman, Prosser, Hewson & Barke, in Carbondale; and the Jackson 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 **Jackson** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 3,778
IMPR.: \$26,101
TOTAL: \$29,879

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 brick construction that was built in 1958. The dwelling has 1,512 square feet of living area and is situated on a 24,000 square foot site. Features include an unfinished basement, central air conditioning, a fireplace, and a garage. The subject property is located in Carbondale Township, Jackson County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted three comparable sales with varying degrees of similarity when compared to the subject. The comparables sold from May 2016 to September 2016 for prices ranging from \$105,000 to \$125,000 or from \$21.69 to \$63.05 per square foot of living area including land. The appellant also indicated the subject property was purchased in November 2013 for \$51,000. The appellant failed to complete section IV of the appeal petition disclosing the terms of the sale.

The appellant disclosed the subject has a final assessment for the 2017 tax year of \$29,879. The subject's assessment reflects an estimated market value of \$88,217 or \$58.34 per square foot of living area including land when applying the three-year average median level of assessment for Jackson County of 33.87%. Based on this evidence, the appellant 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 taxpayer 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 Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The appellant submitted three comparable sales and information pertaining to the sale of the subject property in November 2013. The board of review did not 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).

With respect to the comparables sales, the Board gave no weight to comparable #2 as this property is dissimilar to the subject due to its larger dwelling size and newer age. Comparables #1 and #3 are more similar to the subject in design and dwelling size, although comparable #1 is 20 years newer in age when compared to the subject. Comparables #1 and #3 sold for prices of \$105,000 and \$114,000 or \$52.92 and \$63.05 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$88,217 or \$58.34 per square foot of living area including land, which is less than the most similar comparables on an overall basis and is bracketed by the best comparables on a per square foot basis. After considering adjustments to the most similar comparables for differences when compared to the subject, the Board finds the subject's assessment is justified and no reduction is warranted.

With respect to the subject's November 2013 sale price of \$51,000, the Board gave this evidence no weight. First, the appellant failed to complete section IV of the appeal petition disclosing the terms of the sale, specifically if the sale meets the elements of an arm's-length transaction. Second, the appellant failed to submit a Real Estate Transfer Declaration, settlement statement or sales contract to document the sale. Finally, the subject's sale occurred over 3 years prior to the subject's January 1, 2017, assessment, which is dated and not indicative of market value as demonstrated by the comparable sales submitted by the appellant.

In summary, the Board finds the appellant failed to establish that the subject property was overvalued by a preponderance of the evidence. Therefore, no reduction in the subject's 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: May 16, 2023



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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