



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

APPELLANT: Dan Parrish
DOCKET NO.: 17-06745.001-R-1
PARCEL NO.: 15-18-276-015

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: \$ 5,040
IMPR.: \$13,085
TOTAL: \$18,125

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 stone construction that was built in 1955. The dwelling contains 984 square feet of living area and is situated on a .88 acre or a 34,848 square foot site. Amenities include central air conditioning and a garage. The subject property is located in Carbondale Township, Jackson County.

The appellant contends assessment inequity as the basis of the appeal. The appellant challenged both the subject's land and improvement assessments seeking a decrease in the land assessment and an increase to the improvement assessment.¹ In support of these claims, the appellant submitted three suggested comparable properties that have varying degrees of similarity when compared to the subject. The comparables have land assessments ranging from \$1,993 to \$3,174

¹ For some unknown reason, the appellant's assessment analysis compares the subject's total assessment to the total assessments of the three suggested comparables. For purposes of a meaningful and accurate analysis, the Board examined the subject's land and improvement assessments individually with respect to uniformity of assessments.

or from \$.25 to \$.95 per square foot of land area. The comparables have improvement assessments ranging from \$6,865 to \$22,706 or from \$8.93 to \$15.09 per square foot of living area.

The appellant disclosed the subject has a final assessment for the 2017 tax year of \$18,125. The subject has a reported land assessment of \$5,040 or \$.15 per square foot of land area and an improvement assessment of \$13,085 or \$13.29 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's land assessment from \$5,040 to \$3,277 and an increase in the improvement assessment from \$13,085 to \$13,388.

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 appellant argued that the subject's assessment was inequitable. 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 no change in the subject's assessment is warranted.

The appellant submitted three assessment comparables to demonstrate the subject property was not uniformly assessed. 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 appellants. 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 subject's land assessment, the appellant submitted 3 suggested equity comparables for consideration all of which are considerably smaller in site size when compared to the subject. The comparables have land assessments ranging from \$1,993 to \$3,174 or from \$.25 to \$.95 per square foot of land area. The subject has a land assessment of \$5,040 or \$.15 per square foot of land area, which is justifiably greater than the comparables due its larger size but considerably less than the comparables on a per square foot. Based on this analysis, the Board declines to increase the subject land assessment.

With respect to the subject's improvement assessment, the appellant submitted 3 suggested equity comparables that have varying degrees of similarity when compared to the subject. They have improvement assessments ranging from \$6,865 to \$22,706 or from \$8.93 to \$15.09 per square foot of living area. The subject has an improvement assessment of \$13,085 or \$13.29 per square foot of living area, which falls within the range established by the only equity

comparables contained in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds hereby declines to increase the subject's improvement assessment as requested by the appellant.

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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