



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

APPELLANT: Mid South Capital Investment Group, Inc.
DOCKET NO.: 18-03656.001-R-1
PARCEL NO.: 02-18-459-003

The parties of record before the Property Tax Appeal Board are Mid South Capital Investment Group, Inc., the appellant, by attorney John R. Clemons, of Southern Illinois Law Center, LLC in Carbondale, 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:

LAND: \$2,660
IMPR.: \$1,840
TOTAL: \$4,500

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 2018 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 mobile home of with 780 square feet of living area.¹ The mobile home was built in 1973. The mobile home is situated on an approximately 9,563 square foot site and is located in Herrin, Herrin Township, Williamson County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted limited information in the Section V grid analysis of the Residential Appeal petition on four comparable sales along with color photographs of the subject and each of the comparable mobile homes. The comparable properties were located in Colp, Carterville or Herrin and consist of parcels ranging in size from 6,930 to 43,264 square feet of land area. Each comparable had a mobile home ranging in age from 28 to 53 years old that ranged in size from

¹ All details of the subject property have been drawn from the appellant's evidence as the board of review failed to timely respond to this pending appeal.

684 to 1,456 square feet of living area. Each of the comparable mobile homes have air conditioning. The comparable properties sold from September 2015 to August 2018 for prices ranging from \$7,000 to \$13,000 or from \$7.89 to \$13.26 per square foot of living area, including land.

In addition, the appellant reported that on November 30, 2015 a total of six properties, including the subject, were purchased for \$85,000 from Bantera Bank, the parties to the sale transaction were not elated and the property was sold in settlement of a foreclosure action. The property was reportedly advertised for an unknown period of time and an unknown manner. Allocating the total purchase price among the six properties, the appellant reported the subject's purchase price was \$14,166. The appellant also reported that no funds were expended before the subject property was occupied in March 2016.

The appellant also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$7,380 reflecting a market value of \$22,269 or \$28.55 per square foot of living area, including land, when using the 2018 three-year average median level of assessment for Williamson County of 33.14% as determined by the Illinois Department of Revenue. Based on the foregoing evidence, the appellant requested the subject's assessment be reduced to \$4,500 which would reflect a market value of approximately \$13,500, including land.

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. Thus, the Williamson County Board of Review was found to be in default on February 13, 2020, 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 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 to be the four comparable sales submitted by the appellant. These comparables sold from September 2015 to August 2018 for prices ranging from \$7,000 to \$13,000 or from \$7.89 to \$13.26 per square foot of living area. The subject's assessment reflects a market value of \$22,269 or \$28.55 per square foot of living area, including land, which falls above the range established by the only comparable sales in this record. 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 total assessment reduction 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:

December 15, 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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APPELLANT

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COUNTY

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