



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

APPELLANT: Mid South Capital Investment Group Inc.
DOCKET NO.: 18-03670.001-R-1
PARCEL NO.: 02-18-459-005

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: \$2,120
IMPR.: \$2,602
TOTAL: \$4,722

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 one-story dwelling of frame construction that has 1,640 square feet of living area.¹ The dwelling was built in 1940 and features central air conditioning and an attached two-car garage. The subject has a 6,375 square foot site and is located in Herrin, Herrin Township, Williamson County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales in the Section V grid analysis of the petition. The comparables are located in Herrin and have parcels that contain either 6,000 or 7,000 square feet of land area. The parcels have been improved with either a 1-story or a 1.5-story dwelling of siding or siding and

¹ All descriptive information for the subject has been drawn from the appellant's evidence as the board of review failed to respond to this pending appeal.

brick exterior construction. The homes range in age from 89 to 119 years old and range in size from 1,032 to 2,091 square feet of living area. One comparable has an unfinished basement and central air conditioning. Two of the comparables have garages of 280 and 750 square feet of building area, respectively. The comparables sold from August 2018 to February 2019 for prices ranging from \$8,000 to \$13,000 or from \$5.97 to \$8.38 per square foot of living area, including land.

In addition, the appellant partially completed Section IV – Recent Sale Data reporting that the subject property was part of a bulk sale of six properties for a price of \$85,000 in November 2015. The appellant allocated a sale price of \$14,166 for the subject property and reported the sale was the result of a foreclosure action. The appellant also indicated that the parties to the transaction were not family or related corporations and the property was advertised for sale in the open market for an unknown period of time with the property being occupied in July 2016 with no funds expended on renovation prior to occupancy.

The appellant further indicated that the subject property was the subject matter of an appeal before the Property Tax Appeal Board in Docket No. 15-04883.001-R-1 in which the subject's assessment was reduced to \$4,722 based on the appellant's unrefuted evidence as the board of review failed to respond to that 2015 tax year appeal. As the appellant in this matter is a corporation, therefore the record does not indicate that the subject dwelling is a "parcel on which a residence occupied by the owner is situated" as set forth in Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and thus the foregoing provision of the Property Tax Code does not apply.

The appellant also submitted a copy of the final decision of the board of review disclosing the subject property had a total assessment for 2018 of \$15,630 reflecting a market value of \$47,164 or \$28.76 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 total assessment be reduced to \$4,722, identical to the 2015 decision along with the assertion that "values have not increased." The appellant's proposed reduced assessment would reflect a market value of approximately \$14,166, 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 as a basis of the appeal. 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.

The Board finds the only evidence of market value contained in this record is the subject's allocated sale price of \$14,166 in November 2015 and four comparable sales submitted by the appellant. The comparables sold from August 2018 to February 2019 for prices ranging from \$8,000 to \$13,000 or from \$5.97 to \$8.38 per square foot of living area, land included. The subject's assessment reflects a market value of \$47,164 or \$28.76 per square foot of living area, which falls above the range established by the only comparable sales in this record and above the subject's reported allocated purchase price from November 2015. 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 requested 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Mid South Capital Investment Group Inc., by attorney:
John R. Clemons
Southern Illinois Law Center, LLC
813 West Main Street
Carbondale, IL 62901

COUNTY

Williamson County Board of Review
Williamson County Courthouse
200 West Jefferson Street
Marion, IL 62959