



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

APPELLANT: Bradley L. Centola, Jr.  
DOCKET NO.: 18-03863.001-R-1  
PARCEL NO.: 03-00-14-000-336-00

The parties of record before the Property Tax Appeal Board are Bradley L. Centola, Jr., the appellant; and the Piatt 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 **Piatt** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$3,017  
**IMPR.:** \$24,543  
**TOTAL:** \$27,560

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Piatt 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 1.5-story dwelling of frame exterior construction with 1,465 square feet of building area.<sup>1</sup> The dwelling was constructed in 1935. Features of the home include a crawl space foundation, central air conditioning and a detached two-car garage. The property has an approximately 13,223 square foot site and is located in Cerro Gordo, Cerro Gordo Township, Piatt County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on January 28, 2019 for a price of \$11,000 from Scott State Bank. The appellant indicated on the appeal the property had

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<sup>1</sup> Descriptive data of the subject is taken solely from the appellant's evidence as the board of review did not provide a copy of the subject's property record card as required nor otherwise described the property.

been advertised for sale by sign, social media or bank for approximately 4 months. The appellant further indicated the parties to the transaction were not related. To document the sale, the appellant provided a copy of the Settlement Statement reiterating the purchase price, sale date and the seller was Scott State Bank. The Settlement Statement disclosed there were no commissions paid. Also submitted was a page of the Real Estate Purchase Contract reiterating the sales price and 3 pages of black and white photos with notations related to structural condition issues. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The appellant submitted a copy of the Final Assessment Notice from the Piatt County Board of Review disclosing the subject's assessment increased from \$27,560 to \$29,269.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$29,269. The subject's assessment reflects a market value of \$88,909 or \$60.69 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Piatt County of 32.92% as determined by the Illinois Department of Revenue.

The board of review indicated on its submission that the appellant did not file a complaint before the board of review. The board of review submission also included the statement, "Assessment change was due to an equalization factor at board of review." The board of review provided a Parcel Information Report of the subject property which disclosed a Piatt County Board of Review equalization factor of 1.0620 was issued for the 2018 tax Year. The board of review submitted no additional evidence in support of the assessment.

The appellant did not respond to nor refute the board of review's assertion that the increase in the subject's assessment was due to the application of an equalization factor.

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

On this limited record, the Board finds the only evidence of market value to be the purchase of the subject property in January 2019 for a price of \$11,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. In support of the transaction, the appellant submitted a copy of the Settlement Statement. The Board finds the board of review did not present any substantive evidence to challenge the arm's length nature of the subject's sale transaction. In addition, the assessing officials did not refute the contention that the purchase price was reflective of market value. The Board finds the purchase price of \$11,000 is significantly below the market value of \$88,909 as reflected by the assessment.

However, the record further disclosed that the appellant filed the appeal directly to the Property Tax Appeal Board after the application of a township equalization factor by the board of review. The record disclosed the assessment on the property was increased by the application of a township equalization factor of 1.0620.

Due to the fact the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board may grant is limited. Section 1910.60(a) of the rules of the Property Tax Appeal Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the increase caused by the application of the township equalization factor. 86 Ill.Admin.Code §1910.60(a).

Additionally, section 16-180 of the Property Tax Code (35 ILCS 200/16-180) provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor.

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of the application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill.App.3d 745, 753 (4<sup>th</sup> Dist. 1999). Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is supported; however, the reduction is limited to the increase in the assessment caused by the application of the township equalization factor.

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:

February 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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Property Tax Appeal Board  
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APPELLANT

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COUNTY

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Piatt County Courthouse  
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