



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

APPELLANT: Jones Lease Properties, LLC  
DOCKET NO.: 18-04043.001-R-1  
PARCEL NO.: 06-11-453-020

The parties of record before the Property Tax Appeal Board are Jones Lease Properties, LLC, the appellant, by attorney R. Nick Mason, of Mason & Scott, P.C. in Moline, and the Henry 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 **Henry** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$ 3,432  
**IMPR.:** \$17,956  
**TOTAL:** \$21,388

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Henry 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 is improved with a split-foyer dwelling of frame exterior construction with 768 square feet of living area.<sup>1</sup> The dwelling was constructed in approximately 1983. Features of the home include a full basement with finished area, central air conditioning and a detached two-car garage. The property has a .17-acre site and is located in Colona, Colona Township, Henry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a spreadsheet with information on three comparable sales located in Kewanee or Geneseo and which were from 11.7 to 38.2-miles from the subject property. The comparable parcels range in size from .15 to .18-acre of land area and were each improved with

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<sup>1</sup> All descriptive data of the subject has been drawn from the appellant's evidence as the board of review did not respond to this appeal.

a ranch-style dwelling that was from 62 to 75 years old. The dwellings range in size from 952 to 1,100 square feet of living area. One comparable has a full basement, one comparable has a crawl-space foundation and no foundation data was reported for one comparable. Each dwelling has central air conditioning and a one-car or a two-car garage. The properties sold in July or November 2018 for prices ranging from \$59,000 to \$63,000 or from \$54.55 to \$61.97 per square foot of living area, including land.

The appellant also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$37,125 reflecting a market value of \$111,453 or \$145.12 per square foot of living area, including land, when using the 2018 three-year average median level of assessment for Henry County of 33.31% as determined by the Illinois Department of Revenue.

Based on the foregoing evidence, the appellant requested the subject's assessment be reduced to \$21,388 which would reflect a market value of \$64,170 or \$83.55 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by a letter dated September 24, 2020.

### **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 in the record to be the comparable sales submitted by the appellant. The comparables sold in July or November 2018 for prices ranging from \$59,000 to \$63,000 or from \$54.55 to \$61.97 per square foot of living area, land included. The subject's assessment reflects a market value of \$111,453 or \$145.12 per square foot of living area, including land, which falls above the range established by the only comparables 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 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: 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
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APPELLANT

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COUNTY

Henry County Board of Review  
Henry County Courthouse  
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