



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

APPELLANT: Mid South Capital Investment
DOCKET NO.: 18-05440.001-R-1
PARCEL NO.: 2-61-1170-140

The parties of record before the Property Tax Appeal Board are Mid South Capital Investment, the appellant, by attorney John R. Clemons of Southern Illinois Law Center, LLC in Carbondale; and the Perry 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 **Perry County Board of Review** is warranted. The correct assessed valuation of the property is:

LAND: \$1,943
IMPR.: \$721
TOTAL: \$2,664

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Perry 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 two-story dwelling of frame exterior construction with 1,869 square feet of living area. The dwelling was constructed in 1920. Features of the property include a partial basement and a detached garage. The property has a 4,625 square foot site and is located in DuQuoin, DuQuoin Township, Perry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased on February 21, 2019 for a price of \$8,000. The appellant completed Section IV- Recent Sale Data of the appeal petition and reported that the subject property was purchased from Traci Thompson,¹ the parties to the transaction were not related, the property was sold by a realtor and was advertised with the Multiple Listing Service (MLS). The appellant provided a copy of the Settlement Statement

¹ The Settlement Statement provided by the appellant disclosed that Traci Thompson is the escrow officer.

which reflects the purchase price, date of sale and disclosed the seller was the Secretary of Housing & Urban Development and that commissions were paid to one realty agency. Also included in the appellant's submission were interior and exterior photographs of the subject property. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$3,667.

The appellant also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$9,333 reflecting a market value of \$28,027 or \$15.00 per square foot of living area, including land, when using the 2018 three-year average median level of assessment for Perry County of 33.30%.

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.

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 purchase of the subject property on February 21, 2019 for a price of \$8,000, even though the sale occurred approximately 14 months after the January 1, 2018 assessment date. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a realtor, the property had been advertised on the open market with the Multiple Listing Service but did not disclose how long it had been on the market. In further support of the transaction the appellant submitted a copy of the Settlement Statement. The Board finds the purchase price of \$8,000 is below the market value of \$28,027 as reflected by the assessment. 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 the subject property had a market value of \$8,000 as of January 1, 2018. Since market value has been determined the 2018 three-year average median level of assessment for Perry County of 33.30% shall apply. 86 Ill.Admin.Code §1910.50(c)(1).

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: June 8, 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
Springfield, IL 62706-4001

APPELLANT

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

COUNTY

Perry County Board of Review
Perry County Government Building
3764 State Route 13/177
Pinckneyville, IL 62274-0177