



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

APPELLANT: David Lee Lawrence, Jr.  
DOCKET NO.: 18-05908.001-R-1 through 18-05908.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are David Lee Lawrence, Jr., the appellant, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
18-05908.001-R-1	06-14-229-023	3,480	0	\$3,480
18-05908.002-R-1	06-14-229-024	3,480	0	\$3,480

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 2017 tax year final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 parcels consist of vacant land. Parcel 06-14-229-023 (hereinafter -023) contains approximately 7,150 square feet of land area and Parcel 06-14-229-024 (hereinafter -024) contains approximately 7,150 square feet of land area. The parcels are located in Marion, Williamson County.

The appellant filed a direct appeal contending assessment inequity as the basis of the appeal concerning these vacant land parcels. In support of the argument, the appellant submitted information on eight equity comparables located within ¼ of a mile from the subject parcels and contended that there has been an inequitable assessment of the subject parcels. The comparable vacant parcels are reported in the Section V grid analysis to range in size from 12,532 to 39,748 square feet of land area. The comparables have reported land assessments ranging from \$10,410 to \$42,000 or from \$0.28 to \$2.67 per square foot of land area. The appellant also reported that each vacant parcel has a total assessment of \$12,440 or \$1.74 per square foot of land area. The

appellant requested the subject parcel's assessments each be reduced to \$3,480 or \$0.49 per square foot of land area.

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 August 5, 2021.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessments are warranted on this limited record.

The Board finds the only evidence of assessment equity to be the appellant's comparables. The Board has given reduced weight to appellant's comparables #1, #2, #6 and #8 due to their significantly larger lot sizes when compared to the subject. Additionally, the Board has given reduced weight to appellant's comparable #7 which appears to be an outlier with a significantly higher land assessment per square foot than any of the other comparables in the record.

In this appeal, the appellant reported equity information and contended that like properties were not uniformly assessed. Therefore, the Property Tax Appeal Board finds this evidence demonstrates that the subject property was not being assessed uniformly with similar properties.

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 valuations of the subject parcels are warranted commensurate with the appellant's requests.

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 21, 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

David Lee Lawrence, Jr.  
P.O. Box 295  
Marion, IL 62959

COUNTY

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