



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

APPELLANT: Malinda Jackson & Emmali Boliard  
DOCKET NO.: 19-00127.001-R-1  
PARCEL NO.: 04-03-11-124-002

The parties of record before the Property Tax Appeal Board are Malinda Jackson & Emmali Boliard, the appellants; and the Douglas 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 **Douglas** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$ 4,331  
**IMPR.:** \$ 8,054  
**TOTAL:** \$12,385

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Douglas County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 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 construction that contains 1,868 square feet of living area. The dwelling was constructed in approximately 1970. Features of the home include a partial basement, central air conditioning, a fireplace and an attached garage with 396 square feet of building area. The improvements are situated on a 12,416 square foot site. The subject property is located in Camargo Township, Douglas County.

The subject matter of this appeal is based on overvaluation. In support of this argument the appellants submitted evidence disclosing the subject property was purchased through an auction in May 2019 for \$37,160. The appellants completed Section IV of the residential appeal petition disclosing the buyer and seller were unrelated parties. The appellants also disclosed the property was sold by a financial institution due to foreclosure after being advertised for sale for six months. Prior to being given back to the financial institution, the subject property was advertised for sale in the Multiple Listing Service (MLS) and local newspaper for two years for a price of

\$88,000. The appellants submitted a copy of the Real Estate Transfer Declaration and Master Statement associated with the sale of the subject property. Additionally, the appellants submitted a detailed explanation and corroborating photographs showing the subject was in poor condition at the time of sale.

The appellants submitted the final decision issued by the Douglas County Board of Review disclosing the subject property's total assessment of \$35,834. The subject's assessment reflects a market value of \$107,513 when applying the statutory level of assessment of 33.33%. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the purchase price.

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 as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

### **Conclusion of Law**

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best and evidence of the subject's market value to be its purchase in May 2019 for \$37,160. Based on this record, the appellants provided evidence demonstrating the sale had the elements of an arm's length transaction. The evidence disclosed the parties to the transaction were not related and the property was advertised for sale on the open market. The appellant also submitted a copy of the Real Estate Transfer Declaration and Master Statement associated with the sale. The Board finds the subject's purchase price of \$37,160 is considerably less than its estimated market value of \$107,513 as reflected by its assessment. The Illinois Supreme Court has defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d. 428, (1970). A contemporaneous sale of two parties dealing at arm's-length is not only relevant to the question of fair cash value but is practically conclusive on the issue of whether an assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). The board of review did not submit any evidence in to refute the appellants' evidence or support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

Based on this record, the Board finds a reduction in the subject's 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: April 20, 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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