



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

APPELLANT: Randy & Jill Lindhorst
DOCKET NO.: 19-00578.001-R-1
PARCEL NO.: 11-24-439-016

The parties of record before the Property Tax Appeal Board are Randy and Jill Lindhorst, the appellants, and the Franklin 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 **Franklin** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$8,035
IMPR.: \$31,247
TOTAL: \$39,282

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Franklin 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 is improved with a one-story manufactured single-family dwelling with a vinyl exterior containing 1,942 square feet of living area. The dwelling was built in 2007. Features of the home include a crawl space foundation, central air conditioning, two bathrooms, and a two-car attached garage. The property is also improved with a 960 square foot pole barn. The property has a 28,350 square foot site and is located in West Frankfort, Denning Township, Franklin County.

The appellants contend in part overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$118,000 as of December 27, 2019. The appraisal was prepared by Christopher Hall, a Certified Residential Real Estate Appraiser. Hall developed both the cost approach to value and the sales comparison approach to value in estimating the market value of the subject property.

Alternatively, the appellants marked assessment inequity as the basis of the appeal. In support of this argument the appellants provided information on four equity comparables with varying degrees of similarity to the subject property. The comparables included one-story dwellings, two of which are manufactured homes, ranging in size from 1,424 to 1,900 square feet of living area and in age from 9 to 44 years old. These properties have sites ranging in size from 3,000 to 14,248 square feet of land area. The land assessments range from \$920 to \$5,205 or from \$.06 to \$.74 per square foot of land area. Their improvement assessments range from \$18,280 to \$29,350 or from \$12.83 to \$17.73 per square foot of living area.

The appellants provided a copy of the final decision of the board of review disclosing a total assessment of \$42,211, which reflects a market value of \$126,798 when using the 2019 three-year average median level of assessments for Franklin County of 33.29% as determined by the Illinois Department of Revenue. The subject property has a land assessment of \$8,035 or \$.28 per square foot of land area and an improvement assessment of \$34,176 or \$17.60 per square foot of living area.

The appellants requested the subject's assessment be reduced to \$39,333 to reflect the appraised value.

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 appellants contend in part 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 only evidence of market value to be the appraisal submitted by the appellants estimating the subject property had a market value of \$118,000 as of December 27, 2019. The subject's assessment reflects a market value of \$126,798, which is above the appraised value presented by the appellants. 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). Based on this record, the Property Tax Appeal Board finds the subject property had a market value of \$118,000 as of January 1, 2019. Since market value has been established the 2019 three-year average median level of assessments for Franklin County of 33.29% shall apply.

The appellants also raised an assessment inequity argument. 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, after consideration of the adjustment to the subject's assessment based on its market value finding, a further reduction to the subject's assessment based on assessment inequity is not 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: 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

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