



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

APPELLANT: William J. & Miranda Young
DOCKET NO.: 19-01293.001-R-1
PARCEL NO.: 08-18-458-016

The parties of record before the Property Tax Appeal Board are William J. & Miranda Young, 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: \$2,970
IMPR.: \$5,364
TOTAL: \$8,334

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 consists of a two-story dwelling of aluminum siding exterior construction with 1,536 square feet of living area. The dwelling is approximately 107 years old. Features of the home include an unfinished full basement and central air conditioning. The property has a 6,545 square foot site and is located in Benton, Benton Township, Franklin County.

The appellants contend 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 \$25,000 as of September 18, 2017. The appraisal was prepared by Roberta Tabor-Kearney, an Illinois Certified Real Estate Appraiser. The property rights appraised were fee simple and the appraisal was prepared to determine market value for the client to assist in mortgage lending activity. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using three sales located in Benton that sold for prices of \$24,000 and \$25,000.

The appellants disclosed in section IV – Recent Sale Data of the appeal petition that the subject property was purchased in September 2017 for a price of \$23,000. The appellants reported that the seller was Patricia J. Emerick, the parties to the transaction were not related, the property sold through a realtor after being advertised on the open market with the Multiple Listing Service (MLS) for a period of 6½ months. In Section IV, the appellants further reported that after expenditure of \$500 for renovations, the property was occupied in November 2017.

The appellants also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$11,395 reflecting a market value of \$34,299 or \$22.28 per square foot of living area, including land, when using the 2019 three-year average median level of assessment for Franklin County of 33.29%.

The appellants requested the subject's assessment be reduced to \$8,334 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 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 appellants provided evidence that the subject property was purchased in September 2017 for a price of \$23,000. The record indicated the property was advertised for sale for 6½ months. In addition, the appellants reported that renovations were made to the subject property in the sum of \$500 before the property was occupied in November 2017. Thus, the Board gives some weight to the subject's sale price along with costs of renovation in determining the correct assessment of the property as of January 1, 2019. The record also contains an appraisal submitted by the appellants estimating the subject had a market value of \$25,000 as of September 18, 2017. The subject's assessment reflects a market value of \$34,299, which is above the purchase price plus renovation costs and also 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).

The Board has examined the evidence submitted by the appellants and finds that after considering the sale of the subject property with the cost of renovations and the appraised value provided by the appellants, a reduction in the assessed valuation of the subject property commensurate with the appellants' request is justified.

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: August 24, 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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