



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

APPELLANT: David Rubino  
DOCKET NO.: 19-09328.001-R-1  
PARCEL NO.: 14-21-003-006

The parties of record before the Property Tax Appeal Board are David Rubino, the appellant; and the Effingham County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the **Effingham** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$7,970  
**IMPR.:** \$200  
**TOTAL:** \$8,170

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Effingham 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 shed of unknown size and age. The property has a 49,658 square foot site and is located in Watson, Watson Township, Effingham County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal that did not include an estimate of the market value for the subject property. The appellant's appraiser utilized the sales comparison approach and selected five comparable properties, one of which was a portion of the subject property, that are located within 5.61 miles from the subject. The comparables have sites ranging in size from 6,280 to 239,144 square feet of land area. Two of the comparables are improved with either a small shed or a detached garage of unknown size and age. The comparables sold from March 2018 to October 2019 for prices ranging from \$1,800 to \$60,000 or from \$.25 to \$.63 per square foot of land area. The appraisal purports 6,280 square feet of the subject was sold in October 2019 for \$1,800 or \$.29 per square foot of land area. The appellant's appraisal evidence did not disclose

an estimated market value for the subject property, but the appraisal's effective date is July 13, 2020.

The appellant's submission also revealed that the subject has a total assessment of \$8,170. The subject's assessment reflects a market value of \$24,571 or \$.49 per square foot of land area, when using the 2019 three-year average median level of assessment for Effingham County of 33.25% as determined by the Illinois Department of Revenue.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$3,500. The appellant's request reflects a market value of \$10,526 or \$.21 per square foot of land area, when using the 2019 three-year average median level of assessment for Effingham County of 33.25% as determined by the Illinois Department of Revenue.

The board of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellant's argument 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)).

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the only evidence of market value to be the appraisal submitted by the appellant, however, the appellant's appraisal evidence did not disclose an estimated market value for the subject property. In addition, the appraisal's effective age occurred greater than 18 months after the January 1, 2019 assessment date at issue. Nevertheless, the appellant's submission included five comparable properties, one of which was a portion of the subject property, that are located within 5.61 miles from the subject. The comparables have sites ranging in size from 6,280 to 239,144 square feet of land area. Two of the comparables are improved with either a small shed or a detached garage of unknown size and age. The comparables sold from March 2018 to October 2019 for prices ranging from \$1,800 to \$60,000 or from \$.25 to \$.63 per square foot of land area. The subject's assessment reflects a market value of \$24,571 or \$.49 per square foot of living area, including land, which is within the range of the only comparable sales in the record. The appraisal also purports 6,280 square feet of the subject was sold in October 2019 for \$1,800 or \$.29 per square foot of land area. However, the record is void as to whether the sale was an arm's-length transaction or not, which determines if the sale establishes a market value. Based on the evidence in this record, the Board finds a reduction in the subject's assessment is not 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.

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Chairman



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Member



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Member



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Member



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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: July 19, 2022



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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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APPELLANT

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COUNTY

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