



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

APPELLANT: Brian Brummer
DOCKET NO.: 20-07363.001-R-1
PARCEL NO.: 07-19-06-105-007-00

The parties of record before the Property Tax Appeal Board are Brian Brummer, the appellant; and the Christian 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 **Christian** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$11,557
IMPR.: \$14,813
TOTAL: \$26,370

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Christian County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2020 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 22,420 square foot site improved with a one-story duplex of frame and masonry construction containing 2,192 square feet of building that was constructed in 1978. Features include a concrete slab foundation, central air conditioning and a two-car garage. The subject property is located in Locust Township, Christian County.

The appellant submitted evidence before the Property Tax Appeal Board claiming the market value of the subject property is not accurately reflected in its assessment. In support of the overvaluation argument, the appellant submitted an appraisal of the subject property estimating a fair market value of \$79,000 as of September 20, 2019. The appraiser developed the sales comparison approach to value in arriving at the final opinion of value.

In further support of the overvaluation argument, the evidence shows appellant purchased the subject property in October 2019 for \$70,000. The appeal petition indicates the subject property

was not advertised for sale in the open market and the transfer was between related family members.

The appellant also submitted a copy of the final decision issued by the Christian County Board of Review disclosing the subject's final assessment of \$40,400. The subject's assessment reflects an estimated market value of \$121,031 when applying Christian County's 2020 three-year average median level of assessments of 33.38%. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review did not timely 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 taxpayer argued 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). National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). 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 has met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant in this appeal submitted an appraisal and evidence of the subject's recent sale price in support of the contention that the subject property was not accurately assessed. The board of review did not submit any evidence in support of the correct assessment of the subject property or to refute the value evidence submitted by the appellant. 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).

The Property Tax Appeal Board finds the subject's 2019 sale does not meet the fundamental elements of an arm's-length transaction. The evidence shows the subject property was not advertised or exposed for sale on the open market and the parties to the sale were related family members. Therefore, the subject's sale price was given little weight and is not considered indicative of fair market value.

Illinois Courts has stated fair cash value is synonymous with fair market value and is defined as the price a willing buyer would pay a willing seller for the subject property, there being no collusion and neither party being under any compulsion. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428, 256 (1970) and Ellsworth Grain Company v Property Tax Appeal Board, 172 Ill.App.3d 552, 526 (4th Dist. 1988). Although the appellant's evidence indicates the subject's transaction may have been between a willing, knowledgeable buyer and seller, the Board finds the transaction was not advertised for sale on the open market and is not typical of the due course of business and trade. The subject's Real Estate Transfer Declaration and the appellant's appeal petition clearly establish that the subject property was not advertised

for sale. Thus, the general public did not have the opportunity to purchase the subject property at any negotiated sale price.

The Board finds the appraisal submitted by the appellant is the best evidence of market value contained in this record. The appraiser developed the sales comparison approach estimating the subject property had a market value of \$79,000 as of September 20, 2019. The subject's assessment reflects an estimated market value of \$121,031, considerably more than the appraisal submitted by the appellant. Since the subject's assessment reflects a market value greater than the appraised value as presented by the appellant, the Board finds a reduction in the subject's assessment is warranted. Since fair market value has been established, Christian County's 2020 three-year average median level of assessments of 33.38% shall apply.

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: March 21, 2023



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

Brian Brummer
3719 E Lalke Shore Dr
Taylorville, IL 62568

COUNTY

Christian County Board of Review
Christian County Courthouse
101 S. Main Street
Taylorville, IL 62568