



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

APPELLANT: Charles Agin  
DOCKET NO.: 20-08596.001-R-1  
PARCEL NO.: 11-31-376-017

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

**LAND:** \$7,552  
**IMPR.:** \$3,107  
**TOTAL:** \$10,659

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Williamson 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 6,534 square foot waterfront site improved with a 1-story single-wide mobile home with 612 square feet of living area. The dwelling was constructed in 1962 and is approximately 59 years old with an effective age of approximately 30 years old. The home has a crawl space foundation and features central air conditioning. The property is located in Creal Springs, Creal Springs Township, Williamson County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$33,000 as of January 28, 2021.<sup>1</sup> The appellant's appraiser inspected the interior and exterior of the

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<sup>1</sup> The appellant's contention is also based on the sale of the subject property in April 2016 for a price of \$30,000. As this sale date is not proximate in time to the January 1, 2020 assessment date at issue, and since the Board has given a reduction based on the appraisal report, the Board will not further analyze this appeal based on the contention of "recent sale."

subject property. In developing the sales comparison approach to value subject property, the appellant's appraiser selected three comparable properties that are located from .98 of a mile to 2.45 miles from the subject. The comparables have waterfront or water-view sites that range in size from 12,000 to 60,984 square feet of land area. The comparables are improved with 1-story ranch or single-wide mobile home dwellings that range in size from 1,000 to 1,393 square feet of living area. The homes range in age from 38 to 52 years old. One comparable has a full unfinished basement; each comparable has central air conditioning; and one comparable has a 1-car attached garage. The comparables sold in January or March 2020 for prices ranging from \$25,500 to \$53,500 or from \$18.31 to \$53.50 per square foot of living area, including land. After adjusting the comparable sales for differences when compared to the subject, the appellant's appraiser arrived at adjusted sale prices ranging from \$31,900 to \$33,700 or from \$22.90 to \$33.70 per square foot of living area, including land. Based on these adjusted sale prices, the appellant's appraiser estimated the subject property had a market value of \$33,000 or \$53.92 per square foot of living area, including land, as of January 28, 2021.

The appellant's submission includes a copy of the "Board of Review Final Decision" disclosing that the subject has a total assessment of \$26,700. The subject's assessment reflects a market value of \$82,663 or \$135.07 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Williamson County of 32.30% as determined by the Illinois Department of Revenue. The appellant also contends that no remodeling has been done to the premises since the purchase in April 2016 for a price of \$30,000. Based on this evidence, the appellant requested the subject's assessment be reduced 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 and was found to be in default by letter dated December 16, 2021.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the board of review did not timely submit any evidence in support of its assessment of the subject property or to refute the evidence submitted by the appellant as required by Section 1910.40(a) of the Rules of the Property Tax Appeal Board and is in default pursuant to Section 1910.69(a) of the Rules of the Board. (86 Ill.Admin.Code §1910.40(a); 1910.69(a)).

The Board finds the only evidence of market value in this record to be the appraisal submitted by the appellant estimating the subject property had a market value of \$33,000 as of January 28, 2021. The appraisal was completed using similar comparable properties, when compared to the subject, and contained appropriate adjustments to the comparable properties, which further

advances the credibility of the report. The subject's assessment reflects a market value of \$82,663 or \$135.07 per square foot of living area, land included, which is above the appraised value of \$33,000 or \$53.92 per square foot of living area, including land. Based on the evidence in this record, the Board finds a reduction in the subject's assessment is justified. Since market value has been established, the 2020 three-year average median level of assessments for Williamson County of 32.30% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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 18, 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

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APPELLANT

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COUNTY

Williamson County Board of Review  
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