



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

APPELLANT: Marsha Griffiths
DOCKET NO.: 20-08709.001-R-1
PARCEL NO.: 2-53-1200-170

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

LAND: \$2,946
IMPR.: \$2,098
TOTAL: \$5,044

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Perry 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 one-story manufactured home of frame construction with 2,040 square feet of living area. The dwelling was constructed in 2006. Features of the home include a basement, central air conditioning, a fireplace, and a detached garage containing 384 square feet of building area. The property has an approximately 9,100 square foot site and is located in Pinckneyville, 5S R3W Township, Perry County.

The appellant makes a contention of law along with an overvaluation argument as the bases of the appeal. In support of this argument the appellant completed Section IV - Recent Sale Data and reported that the subject property was purchased at a tax sale on September 24, 2018 for a price of \$5,263.36. The appellant further reported that the parties to the transaction were not related, the property was sold through a Perry County official and the property was advertised through a tax sale publication. In support of the sale, the appellant provided a copy of the deed

disclosing that the Grantor was the County of Perry, as Trustee, and the Grantee was the above-named appellant.

In further support of the appeal, the appellant submitted a memorandum explaining that the subject home is a manufactured home that sustained substantial fire damage when the adjoining site caught fire in 2017. Thereafter, the home was abandoned and subsequently sold for taxes on September 21, 2018 to the appellant as the highest bidder. The subject home remained unoccupied and uninhabitable until the renovations were completed in May 2021 when the house was listed for sale on the open market. In the memorandum, the appellant itemized the renovations that were made to the home prior to the listing. The appellant does not dispute the assessment amount of the subject property after its sale in 2021. The appellant argues that pursuant to Section 9-180 of the Property Tax Code, where a dwelling is rendered uninhabitable due to accidental means, the owner is entitled to the diminution of the assessed valuation. (35 ILCS 200/9-180). Additionally, appellant's evidence includes the photographs depicting the fire-damaged home and a copy of the final decision of the Perry County Board of Review disclosing the subject's final total assessment of \$19,263. The subject's assessment reflects a market value of \$59,527 or \$29.18 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Perry County of 32.36% as determined by the Illinois Department of Revenue. Based on this evidence, the appellant requests a reduction in the subject's 2020 tax year assessment to \$5,044 to reflect an approximate diminished market value of \$15,134 or \$7.42 per square foot of living area, land included, at the statutory level of assessment of 33.33% based on the amount of fire damage sustained and the cost of renovations.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property. The Property Tax Appeal Board notified the Perry County Board of Review by a letter dated December 30, 2021 that they are found to be in default.

Conclusion of Law

The appellant raised a contention of law asserting the subject improvement was uninhabitable or unfit for occupancy on the January 1, 2020 assessment date at issue and, therefore, is entitled to the diminution of the assessed valuation pursuant to 35 ILCS 200/9-180. When a contention of law is raised, the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). After considering the entire record and arguments, the Property Tax Appeal Board finds the appellant met this burden of proof for a contention of law and a reduction in the subject's assessment is warranted.

Initially, 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 in the record of condition and market value is submitted by the appellant estimating that the subject property had a value of \$15,134 or \$7.42 per square foot of living area, land included, based on the amount of fire damage sustained and the cost of

renovations. The Board further finds that the subject dwelling was not habitable on January 1, 2020 assessment date at issue.

Section 9-180 of the Property Tax Code states in part:

When, during the previous calendar year, any buildings, structures or other improvements on the property were destroyed and rendered uninhabitable or otherwise unfit for occupancy or for customary use by accidental means (excluding destruction resulting from the willful misconduct of the owner of such property), the owner of the property on January 1 shall be entitled, on a proportionate basis, to a diminution of assessed valuation for such period during which the improvements were uninhabitable or unfit for occupancy or for customary use. (35 ILCS 200/9-180).

In the absence of any contrary evidence, the Board finds that pursuant to Section 9-180 of the Property Tax Code, the appellant is entitled to a diminution of assessed valuation due to fire damage to the subject property. The subject's assessment reflects a market value of \$59,527 or \$29.18 per square foot of living area, land included, which is higher than the appellant's estimated diminished market value of \$15,134 or \$7.42 per square foot of living area, land included. Based on the evidence in this record, the Board finds that a reduction in the subject's assessment commensurate with the appellant's request is 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:

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Marsha Griffiths
PO BOX 13
Willisville, IL 62997

COUNTY

Perry County Board of Review
Perry County Government Building
3764 State Route 13/177
Pinckneyville, IL 62274-0177