



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

APPELLANT: Dan Mid South Capital Investment Group, Inc.
DOCKET NO.: 20-09302.001-R-1
PARCEL NO.: 14-04-203-001

The parties of record before the Property Tax Appeal Board are Dan Mid South Capital Investment Group, Inc., the appellant, by attorney Webb H. Smith, of Gilbert, Huffman, Prosser, Hewson & Barke in Carbondale; and the Jackson 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 **Jackson** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$2,732
IMPR.: \$14,268
TOTAL: \$17,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed a direct appeal from a prior year's decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 is described as a 1-story dwelling of frame construction containing 1,339 square feet of living area. The dwelling was constructed in 1903 and is approximately 117 years old. The home features a partial unfinished basement, central air conditioning, and a garage with 400 square feet of building area. The property has a 21,965 square foot site and is located in Murphysboro, Murphysboro Township, Jackson County.

The appellant contends overvaluation and recent sale as bases of the appeal. In support of these arguments, the appellant submitted a grid analysis with information on four comparable properties located within 2.3 miles from the subject property. The properties are improved with 1-story or 1.5-story dwellings ranging in size from 980 to 1,794 square feet of living area. The homes range in age from 75 to 106 years old. The comparables each feature an unfinished basement, and central air conditioning. Three comparables have a garage containing either 320

or 360 square feet of building area. The comparables sold from September 2015 to July 2019 for prices ranging from \$7,500 to \$21,000 or from \$4.18 to \$17.65 per square foot of living area, including land. The appellant also completed Section IV - Recent Sale Data and reported that the subject property was purchased on October 1, 2014 for a price of \$22,500. The appellant further reported that the parties to the transaction were not related, the property was sold through a realtor and the property was advertised through the Multiple Listing Service for 521 days. In further support of the appeal, the appellant provided a copy of the contract for purchase and a copy of the Illinois Real Estate Transfer Declaration (PTAX-203) form associated with the sale of the subject property. Additionally, the appellant provided photographs of the four comparable properties. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$17,000 which would reflect a market value of \$51,005 or \$38.09 per square foot of living area, land included, at the statutory level of assessment of 33.33%.

The appellant's submission also included a copy of the Final Administrative Decision of the Property Tax Appeal Board for the prior year as well as Notice of Final Decision in Assessed Valuation of the Jackson County Board of Review disclosing the total assessment for the subject of \$20,246. The subject's assessment reflects a market value of \$61,820 or \$46.17 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Jackson County of 32.75% as determined by the Illinois Department of Revenue.

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 the Property Tax Appeal Board via letter dated March 9, 2023.

Conclusion of Law

The appellant contends that 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 further finds that the only evidence in the record of the subject's market value is the appellant's submission. The Board gives little weight to the subject's sale as well as appellant's comparable sale #1 as these two sales which occurred in October 2014 and September 2015, respectively, are too remote in time from the January 1, 2020 assessment date at issue to be reflective of the subject's market value as of that date. The Board finds the remaining three comparable sales to be similar to the subject in age, design, and some features, and they sold proximate in time to the assessment date at issue. However, comparable #4 lacks a garage which is a feature of the subject property, comparable #3 is smaller in dwelling size, and each

comparable has a larger lot size relative to the subject parcel. These three comparables sold from August 2018 to July 2019 for prices ranging from \$7,500 to \$20,000 or from \$4.18 to \$15.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$61,820 or \$46.17 per square foot of living area, land included, which is above the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences from the subject, the Board finds that the subject's market value as reflected by its assessment is not supported and, therefore, a reduction in the subject's assessment commensurate with 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:

July 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

Dan Mid South Capital Investment Group, Inc., by attorney:
Webb H. Smith
Gilbert, Huffman, Prosser, Hewson & Barke
102 South Orchard Drive
Carbondale, IL 62901

COUNTY

Jackson County Board of Review
Jackson County
1607 Walnut
Murphysboro, IL 62966