



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

APPELLANT: Jennifer Tolliver
DOCKET NO.: 21-05939.001-R-1
PARCEL NO.: 26-05-255-014

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

LAND: \$1,500
IMPR.: \$12,804
TOTAL: \$14,304

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Iroquois County Board of Review¹ pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the

¹ The Board finds the pro se taxpayer timely challenged the decision of the Iroquois County board of review, despite that the board of review failed to comply with the statutory requirements of Section 12-50 of the Property Tax Code, which states:

35 ILCS 200/12-50

Sec. 12-50. Mailed notice to taxpayer after change by board of review or board of appeals. In counties with less than 3,000,000 inhabitants, if final board of review or board of appeals action regarding any property, including equalization under Section 16-60 or Section 16-65, results in an increased or decreased assessment, the board shall mail a notice to the taxpayer whose property is affected by such action, at his or her address as it appears on the complaint, unless the taxpayer has been represented in the appeal by an attorney, in which case the notice shall be mailed to the attorney, and in the case of a complaint filed with a board of review under Section 16-25 or 16-115, the board shall mail a notice to the taxing body filing the complaint. ... The notice shall set forth the assessed value prior to board action; the assessed value after final board action but prior to any equalization; and the assessed value as equalized by the board, if the board equalizes. This notice shall state that the value as certified to the county clerk by the board will be the locally assessed value of the property for that year and each succeeding year, unless revised in a succeeding year in the manner provided in this Code. The written notice shall also set forth specifically the facts upon which the board's decision is based. In counties with less than 3,000,000 inhabitants, the notice shall also contain the following statement: "You may appeal this decision to the Property Tax Appeal Board by filing a petition for review with the Property Tax Appeal Board within 30 days after this notice is mailed to you or your agent, or is personally served upon you or your agent".

assessment for the 2021 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 1-story dwelling of brick exterior construction with 1,494 square feet of living area. The dwelling was constructed in 1959. Features of the home include a crawl-space foundation, central air conditioning, a fireplace, and a garage containing 576 square feet of building area. The property has a 6,000 square foot site and is located in Watseka, Belmont Township, Iroquois County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within 2.5 blocks of the subject. The comparables consist of 1-story or 1.5-story dwellings of brick exterior construction ranging in size from 1,741 to 2,646 square feet of living area. The homes were built from 1954 to 1976. Each dwelling has a crawl-space foundation and a garage ranging in size from 462 to 768 square feet of building area. Five comparables have central air conditioning and two comparables each have a fireplace. The parcels range in size from 9,900 to 26,970 square feet of land area. The comparables sold from February 2019 to August 2021 for prices ranging from \$35,000 to \$62,000 or from \$13.22 to \$34.46 per square foot of living area, including land. The appellant also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$25,180 reflecting a market value of \$74,541 or \$49.89 per square foot of living area, including land, when using the 2021 three-year average median level of assessment for Iroquois County of 33.78% as determined by the Illinois Department of Revenue. Based on this evidence, the appellant requested a reduced assessment of \$14,304, for an estimated market value of \$42,916 or \$28.73 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

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.

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 only evidence of market value to be the comparable sales submitted by the appellant, which despite their larger dwellings and larger sites sold for less than the subject's estimated market value. These comparables sold from February 2019 to August 2021 for prices ranging from \$35,000 to \$62,000 or from \$13.22 to \$34.46 per square foot of living area, land included. The subject's assessment reflects a market value of \$74,541 or \$49.89 per square foot of living area, which falls above the range established by the only comparables in this record. The board of review did not submit 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 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). The Board has examined the evidence submitted by the appellant and finds that a reduction in the assessed valuation of the subject property 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:

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

Jennifer Tolliver
831 S. 3rd St.
Watseka, IL 60970

COUNTY

Iroquois County Board of Review
Iroquois County
1001 East Grant Street, Room 106
Watseka, IL 60970