



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

APPELLANT: Marsha Griffiths
DOCKET NO.: 21-07551.001-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: \$3,184
IMPR.: \$20,879
TOTAL: \$24,063

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 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 mobile home of frame exterior construction with 2,040 square feet of living area. The mobile home was built in 2006. Features include a basement, central air conditioning, a fireplace, and a detached garage.¹ The property has a 9,100 square foot site and is located in Pinckneyville, Perry County.

The appellant raises a contention of law as the basis of the appeal. In support of this argument the appellant submitted a brief contending that the subject's assessment should be prorated pursuant to Section 9-180 of the Property Tax Code (35 ILCS 200/9-180). The appellant explained the property was damaged by fire in early 2017 and the appellant thereafter obtained a tax deed to the subject property. The appellant contended the subject property was then renovated and was habitable in late April 2021. The appellant presented photographs of the subject property to demonstrate its damaged condition and copies of receipts relating to the

¹ See 35 ILCS 200/1-130(b) & 515/1.

renovations. The appellant further contended water pipes were broken and water was used only for construction purposes, as shown in a water usage record. The appellant presented an affidavit to support these contentions.

The appellant asserted the subject property is valued correctly after May 2021, but argued the subject's assessment should reflect its value as of the assessment date and that value should remain the same through 2021, citing to Sections 9-160 and 9-180 of the Property Tax Code (35 ILCS 200/9-160 & 9-180). The appellant submitted a copy of a letter from the Perry County Supervisor of Assessments explaining the subject's assessment had already been reduced to 70% for half the assessment year.²

The appellant also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$28,537 reflecting a market value of \$85,620 or \$41.97 per square foot of living area, including land, when using the 2021 three-year average median level of assessment for Perry County of 33.33% as determined by the Illinois Department of Revenue.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$5,044 which would reflect a market value of \$15,134 or \$7.42 per square foot of living area, land included, 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 and was found to be in default by a letter issued on July 13, 2023.

Conclusion of Law

The appellant raised a contention of law asserting that the subject's assessment should be prorated pursuant to Section 9-180 of the Property Tax Code. (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 and a reduction in the subject's assessment is warranted based upon Sections 9-160 and 9-180 of the Property Tax Code.

Section 9-160 of the Property Tax Code (35 ILCS 200/9-160) provides in relevant part that the assessor shall:

include or exclude [in the assessment], on a proportionate basis in accordance with the provisions of Section 9-180, all new or added buildings, structures or other improvements, the value of which was not included in the valuation of the property for that year, and all improvements which were destroyed or removed. In case of the destruction or injury by fire, flood, cyclone, storm or otherwise, or removal of any structures of any kind, or of the destruction of or any injury to orchard timber, ornamental trees or groves, the value of which has been included in any former

² Based on a 70% reduction for half the year, the subject's improvement assessment before reduction is calculated as \$29,827 (0.50x + (0.70 x 0.50x)).

valuation of the property, the assessor shall determine as near as practicable how much the value of the property has been diminished, and make return thereof.

Section 9-180 of the Property Tax Code (35 ILCS 200/9-180) provides in relevant part that:

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. The owner of property entitled to a diminution of assessed valuation shall, on a form prescribed by the assessor, within 90 days after the destruction of any improvements or, in counties with less than 3,000,000 inhabitants within 90 days after the township or multi-township assessor has mailed the application form as required by Section 9-190, file with the assessor for the decrease of assessed valuation. Upon failure so to do within the 90 day period, no diminution of assessed valuation shall be attributable to the property.

Computations under this Section shall be on the basis of a year of 365 days.

The appellant asserted the improvements were damaged by fire in 2017 and were uninhabitable until late April 2021. The township assessor prorated one half of the subject's improvement assessment to 70%. The appellant stated the subject was habitable in late April 2021. Based on the 70% proration used by the assessor, the Board estimates an occupancy date of April 19, 2021 (70% of 365 days = 256 days to December 31, 2021). Using a full improvement assessment of \$29,827, which the appellant did not dispute as appropriate after May 2021, and a proration of 70%, the Board calculates a prorated improvement assessment of \$20,879.³

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 is warranted.

³ Computed as 70% of \$29,827.

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:

December 19, 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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