



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

APPELLANT: April Vyborny
DOCKET NO.: 22-03240.001-R-1
PARCEL NO.: 19-03-376-015

The parties of record before the Property Tax Appeal Board are April Vyborny, the appellant; 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: \$8,807
IMPR.: \$63,526
TOTAL: \$72,333

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Jackson County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2022 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 frame exterior construction with 2,600 square feet of living area. The dwelling was constructed in 1991 and is 32 years old. Features of the home include a crawl space foundation, central air conditioning, and an attached 2-car garage with 650 square feet of building area. The property has a site containing four acres and is located in Carbondale, Makanda Township, Jackson County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 5 miles from the subject.¹ The comparables have sites ranging in size from .97 to 6.5 acres and are improved with 2-story or 1-story dwellings of frame exterior construction ranging in size from 2,032 to 3,503 square feet of living area. The dwellings are 22 to 61 years old. Two comparables have

¹ The Board finds comparables #2 and #3 do not address the appellant's overvaluation argument as the appellant did not provide sale dates.

basements. Two homes are reported to have central air conditioning. Two homes are reported to have one fireplace and a 2-car garage. The comparables sold in November 2022 and January 2023 for prices ranging from \$160,000 to \$257,000 or from \$68.51 to \$112.35 per square foot of living area, including land.

The appellant also asserted the property damage to the subject property decreases the subject's market value and provided interior and exterior photographs that support this claim.

The appellant also submitted a copy of the final decision issued by the Jackson County Board of Review disclosing the subject's final assessment of \$80,539. The subject's assessment reflects an estimated market value of \$246,297 or \$94.73 per square foot of living area, including land, when applying the 2022 three-year average median level of assessment for Jackson County of 32.70% as determined by the Illinois Department of Revenue.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review did not timely submit its "Board of Review Notes on Appeal" or 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. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted three comparable sales to support the contention that the subject property is overvalued. The Board gives less weight to appellant's comparable #1 which is a 2-story dwelling when compared to the subject's 1-story dwelling. The Board finds the board of review did not submit any evidence in support of the correct assessment of the subject property or to refute the value evidence submitted by the appellant. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

The Board finds on this limited record the best evidence of market value to be appellant's comparable sales #4 and #5 which are similar 1-story homes. The Board recognizes adjustments to these comparable sales would have to be considered for differences in site size, age, dwelling size, and basement foundation when compared to the subject. In addition, adjustments for condition must be considered as the record disclosed the subject's home has damage to the windows, doors, drywall, countertops, hardwood floors and wood trim. The comparables sold in January 2023 for prices of \$240,000 and \$257,000 or \$68.51 and \$112.35 per square foot of building area, including land. The subject's assessment reflects an estimated market value of

\$246,297 or \$94.73 per square foot of building area including land, which is bracketed by the best comparable sales contained in the record. Based on this limited record and after considering adjustments to the best comparables for the subject's condition and other differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive and a reduction is justified commensurate with the appellant's request.

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: _____

November 19, 2024



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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COUNTY

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