



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

APPELLANT: Richard Emling
DOCKET NO.: 22-04298.001-R-1
PARCEL NO.: 1-14-0340-011

The parties of record before the Property Tax Appeal Board are Richard Emling, 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:

F/Land:	\$5,428
Homesite:	\$2,014
Residence:	\$68,068
Outbuildings	\$6,236
TOTAL:	\$81,746

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 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 44 acres of farmland and homesite improved with a residence, a 4,374 square foot pole building constructed in 1991, with lean-to addition constructed in 2001. Features include a partial concrete slab foundation of 2,688 square feet and a partial dirt floor of 1,686 square feet. The property is located in Tamaroa, Perry County.

The appellant contends assessment inequity concerning the outbuildings as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located from 0.5 of a mile to 2.5 miles from the subject. Comparable #1 is improved with a 2,400 square foot pole building constructed in 2010, with a depreciated value of \$28,800. The appellant reported an assessment of \$9,600 for this improvement, but submitted assessment information indicating this improvement is not assessed as a farm building.

Comparable #2 is improved with a 1,500 square foot pole building constructed in 2010, with a depreciated value of \$19,500 and a farm building assessment of \$6,500. Comparable #3 is improved with a 4,260 square foot machine shed constructed in 1896 and 1977; a 4,620 square foot machine shed constructed in 1985; and six grain bins. These improvements have a combined depreciated value of \$30,716 and a combined assessment of \$12,622. The appellant reported comparable #4 has a pole barn built in 1983 with an assessment of \$5,379, but the property record card for this property submitted by the appellant has the farm buildings crossed out in the schematic drawing of this property and no assessment is indicated for any farm buildings in the assessment information presented by the appellant for this property.

The appellant submitted the subject's property record card for the subject indicating the subject's pole building with the addition has a total depreciated value of \$37,416. The appellant also submitted a final decision of the board of review disclosing the subject had a total assessment of \$87,982, which includes a farm building assessment of \$12,472. Based on this evidence, the appellant requested a reduction in the subject's farm building assessment to \$6,236.

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 January 25, 2024.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 assessment equity to be the appellant's comparables, although comparables #1 and #4 do not appear to have farm building assessments. Comparables #2 and #3 have farm building assessments of \$6,500 and \$12,622. Comparable #2 has a pole building that is substantially smaller than the subject, whereas comparable #3 has a substantially larger combined pole building size than the subject and has grain bins unlike the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. The subject has a farm building assessment of \$12,472, which is bracketed by the two best comparables in this record, but appears to be excessive after considering appropriate adjustments to the best two 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 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: June 18, 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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