



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

APPELLANT: James & Pamela Goodman
DOCKET NO.: 23-04127.001-R-1
PARCEL NO.: 08-29-27-304-017

The parties of record before the Property Tax Appeal Board are James & Pamela Goodman, the appellants; and the Bond 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 **Bond** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$2,935
IMPR.: \$22,043
TOTAL: \$24,978

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Bond County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2023 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 vinyl siding exterior construction with 1,768 square feet of living area. The mobile home was built in 2001 and is situated on a cinder block foundation. The mobile home features central air conditioning, a fireplace, and a detached garage containing 784 square feet of building area. The property has an approximately 15,999 square foot (or .37 of an acre) site and is located in Pocahontas, Old Ripley Township, Bond County.

The appellants contend assessment inequity with respect to the assessment of the mobile home as real estate as the basis of the appeal. In support of this argument, the appellants submitted information on four comparable properties located in close proximity to the subject along with photographs, "parcel information reports," tax bills, and partially completed section V grid analysis.¹ From the photographs and limited descriptive information in the grid analysis, the

¹ The comparable properties in section V grid analysis have been re-numbered by the Property Tax Appeal Board as #1 through #4 for ease of reference.

comparable properties appear to have varying degrees of similarity to the subject dwelling in location, design, exterior construction, age, and dwelling size. The comparable properties have equalized improvement assessments ranging from \$14,941 to \$29,154. The appellants further submitted a copy of the final decision of the board of review disclosing the subject property has a land assessment of \$2,935, an improvement assessment of \$28,533, and a total assessment of \$31,468. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$22,043.

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 through letter dated September 12, 2024.

Conclusion of Law

The taxpayers contend 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 appellants 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 appellants' submission consisting of four comparable properties along with corresponding photographs, "parcel information reports," and tax bills. These comparables had equalized improvement assessments that ranged from \$14,941 to \$29,154. The subject's improvement assessment of \$28,533 falls above all but comparable #3. However, comparable #3 is depicted as being built in 2021 and is therefore much newer in age relative to the subject which was built in 2001 and, therefore, would be expected to have a higher improvement assessment, all else being similar. The Board further 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 appellants 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 has examined the evidence submitted by the appellants and finds that a reduction in the assessed valuation of the subject property commensurate with the appellants' 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: _____

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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Property Tax Appeal Board
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APPELLANT

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COUNTY

Bond County Board of Review
Bond County Courthouse
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Greenville, IL 62246