



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

APPELLANT: Kenneth & Janice Hart
DOCKET NO.: 12-04560.001-R-1
PARCEL NO.: 08-14-31-104-013-00

The parties of record before the Property Tax Appeal Board are Kenneth & Janice Hart, the appellants; and the Christian County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Christian** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 22,627
IMPR.: \$ 93,457
TOTAL: \$116,084

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Christian County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 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 one-story dwelling of brick exterior construction that has 2,450 square feet of living area. The dwelling was constructed in 2003. The home features a full finished basement, central air conditioning, two fireplaces and a 1,200 square foot garage. The subject has a 108,900 square foot lake front site. The subject property is located in May Township, Christian County, Illinois.

The appellant, Kenneth Hart, appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellants submitted three comparable sales located from 3 doors west to ½ of a mile from the subject. Each comparable is situated on Lake Bertinetti like the subject. The comparables consist of one-story dwellings of brick construction that were 30 or 40 years old. Two comparables have full or partial finished basements while one comparable did not have a basement. Other features include central air conditioning, one fireplace and garages that contain 900 or 1,000 square feet

of building area. The dwellings range in size from 2,250 to 3,000 square feet of living area and are situated on sites that contain from 43,000 to 110,000 square feet of land area. The comparables sold during 2013 for prices ranging from \$106,000 to \$165,000 or from \$42.40 to \$73.33 per square foot of living area including land.

The appellant testified that comparable #1 may have been a foreclosure/auction sale. He was unsure if the comparables sold in 2012 or 2013. The appellant agreed the subject has a large site, but it has two gulley's that run through the lot and is not buildable. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$116,084. The subject's assessment reflects an estimated market value of \$346,726 or \$141.52 per square foot of living area including land area when applying Christian County's 2012 three-year average median level of assessment of 33.48%.

In support of the subject's assessment, the board of review submitted property record cards, a location map and an analysis of five comparable sales. Comparable #1 is located in the subject's subdivision, but does not have lake frontage; comparables #2 and #5 have frontage along Lake Taylorville and are located .7 and .9 of a mile from the subject; and comparables #3 and #4 do not have lake frontage and are located 2.9 and 4.4 miles from the subject, respectively. The comparables consist of one-story dwellings of frame or brick and frame construction that are from 4 to 24 years old. Three comparables have finished basements, one comparable has an unfinished basement and one comparable has a crawl space foundation. Other features include central air conditioning, one fireplace and garages that range in size from 770 to 2,474 square feet of building area. The dwellings range in size from 2,193 to 4,374 square feet of living area and are situated on sites that contain from 28,750 to 89,864 square feet of land area. The comparables sold from November 2010 to August 2012 for prices ranging from \$335,000 to \$384,000 or from \$83.45 to \$157.14 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, Hart argued comparables #2 and #5 submitted by the board of review are more valuable than the subject because they are located on Lake Taylorville. He contends lots on Lake Taylorville sell for more than lots on Lake Bertinetti, but submitted no evidence to support this claim. The appellant also testified regarding restrictions of motor size and speed on Lake Bertinetti, unlike Lake Taylorville.

Conclusion of Law

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation as a basis of the appeal. 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 appellants did not meet this burden of proof.

The parties submitted eight comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellants due to their older age when compared to

the subject. In addition, comparable #2 lacks a basement, inferior when compared to the subject. The Board gave less weight to comparables #1, #3 and #4 submitted by the board of review as these properties lack lake frontage, dissimilar to the subject. In addition, comparables #3 and #4 are not proximate being located 2.9 and 4.4 miles from the subject. Additionally, comparable #4 lacks a basement, inferior when compared to the subject. The Board finds the remaining two comparables are more similar when compared to the subject in location, design, age, dwelling size and most features, but have smaller lake front sites when compared to the subject. They sold in April 2011 and July 2011 for prices ranging of \$335,000 and \$384,000 or \$141.59 and \$152.76 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$346,726 or \$141.52 per square foot of living area including land, which falls between the most similar comparable sales contained in the record on an overall basis and the below the comparables on a per square foot basis. After considering any adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment 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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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 21, 2017



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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