



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

APPELLANT: Steven Vorhies  
DOCKET NO.: 14-00106.001-R-1  
PARCEL NO.: 10-138-017-00

The parties of record before the Property Tax Appeal Board are Steven Vorhies, the appellant; and the Henderson 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 **Henderson** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$11,473  
**IMPR.:** \$42,178  
**TOTAL:** \$53,651

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Henderson County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2014 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 frame construction with approximately 1,924 square feet of living area. The dwelling was constructed in 1970. Features of the home include a partial basement with finished area, central air conditioning and a 2-car garage. The property has a 2.07 acre site and is located in Dallas City, Lomax Township, Henderson County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$131,000 as of December 5, 2014. The purpose of the appraisal was for a mortgage finance transaction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,651. The subject's assessment reflects a market value of \$160,152 or \$83.24 per square foot of living area, land included, when using the 2014 three year

average median level of assessment for Henderson County of 33.50% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales that sold from October 2013 to December 2014 for prices ranging from \$130,000 to \$168,000 or from \$83.68 to \$105.77 per square foot of living area, including land.

The appellant filed rebuttal evidence disputing the arguments and evidence presented by the board of review.

### **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 Board finds none of the comparables were truly similar to the subject based on size, location, age and/or basement foundation. The Board gave little weight to the final value conclusion found in the appraisal report because various adjustments were not made for age and/or basement foundation when compared to the subject; and were not well supported within the report. Since dissimilar comparables were used by both parties, the Board will consider all comparables in this record and will adjust accordingly. The Board finds all of the comparables sold for prices ranging from \$120,000 to \$168,000 or from \$83.28 to \$105.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$160,152 or \$83.24 per square foot of living area, including land, which is within the range established by the comparable sales in this record. After making the necessary adjustments to account for the similarities and differences when compared to the subject, the Board finds the subject's assessment is warranted. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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.



Chairman



Member



Member



Member



Acting 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: October 21, 2016



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 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 the subsequent year 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.

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.