



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

APPELLANT: David Lee & Kimberly Bechel
DOCKET NO.: 14-03286.001-R-1
PARCEL NO.: 07-04-33-200-002-A

The parties of record before the Property Tax Appeal Board are David Lee & Kimberly Bechel, the appellants; and the Calhoun 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 **Calhoun** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$3,054
IMPR.: \$44,998
TOTAL: \$48,052

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Calhoun 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 an earth-home style one-story dwelling of frame construction with 2,040 square feet of living area. The dwelling was constructed in 2003. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 2,668-square foot outbuilding. The property has a 2.72 -acre site and is located in Kampsville, Calhoun County.

The appellants contend overvaluation and land and building assessment inequity as the bases of the appeal. In support of these arguments the appellants submitted an appraisal estimating the subject property had a market value of \$139,000 as of December 31, 2013.

The appellants also submitted three equity comparables to demonstrate the subject property was not uniformly assessed. The comparables have varying degrees of similarity when compared to the subject. The comparables contain 1,680 or 1,800 square feet of living area and have

improvement assessments that range from \$11.84 to \$13.96 per square foot of living area. Two comparables have a 1-acre site and have land assessments of \$2,745 and \$3,410 or \$.06 and \$.08 per square foot of land area, respectively.¹

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$58,319. The subject's assessment reflects a market value of \$168,698 or \$82.70 per square foot of living area, land included, when using the 2014 three-year average median level of assessment for Calhoun County of 34.57% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$55,265 or \$27.09 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables. The comparables have varying degrees of similarity when compared to the subject. The comparables range in size from 1,850 to 2,080 square feet of living area and have improvement assessments that range from \$19.85 to \$26.50 per square foot of living area. The homesite land area was not disclosed.

Conclusion of Law

The appellants in part contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of the subject's market value to be the appraisal submitted by the appellants for \$139,000. The subject's assessment reflects a market value of \$168,698 or \$82.70 per square foot of living area, including land, which is greater than the appraised value. Based on this record, the Board finds the subject property had a market value of \$139,000 as of the assessment date at issue. The Board finds that the board of review did not refute the appellants' appraisals estimate of market value and did not submit any market value evidence to support its assessment. Since market value has been established the 2014 three-year average median level of assessments for Calhoun County of 34.57% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

The appellants also contend unequal treatment in the subject's assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data and considering the reduction in assessment for overvaluation, the Board finds the subject property is equitably assessed and no further reduction in the subject's land and building assessment is warranted on grounds of lack of assessment uniformity.

¹ The appellants did not disclose the lot size for comparable #3.

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: July 17, 2018



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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