



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

APPELLANT: Michael Keene
DOCKET NO.: 15-00155.001-R-1
PARCEL NO.: 13-13-09-403-020

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

LAND: \$4,480
IMPR.: \$49,000
TOTAL: \$53,480

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Tazewell County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2015 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 vinyl siding that contains 1,392 square feet of living area. The dwelling was constructed in 1998 and is approximately 18 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a two-car attached garage with approximately 440 square feet of building area. The property is located in Mackinaw, Mackinaw Township, Tazewell County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of this argument the appellant submitted information using comparables that were reported to be improved with one-story dwellings of frame construction that ranged in size from 1,260 to 2,948 square feet of living area. The dwellings ranged in age from 19 to 38 years old. Each comparable had a basement with two being finished. Each comparable also had central air conditioning, one fireplace and a two-car garage that ranged in size from 528 to 644 square feet of building area. The appellant indicated each comparable was located in Mackinaw from .04 to

3.4 miles from the subject property. These properties sold in 2014 and 2015 for prices ranging from \$116,000 to \$198,000 or from \$56.58 to \$93.25 per square foot of living area. The appellant indicated that these properties had improvement assessments ranging from \$32,670 to \$47,860 or from \$16.23 to \$27.12 per square foot of living area.

Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$42,702 and the total assessment be reduced to \$47,182.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,480. The subject's assessment reflects a market value of \$160,456 or \$115.27 per square foot of living area, land included, when using the statutory level of assessment. The subject property has an improvement assessment of \$49,000 or \$35.20 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales and four equity comparables. The four equity comparables were improved with one-story dwellings that ranged in size from 1,224 to 1,516 square feet of living area. The dwellings ranged in age from 11 to 19 years old. Each comparable had a full unfinished basement, central air conditioning and a garage ranging in size from 480 to 528 square feet of building area. Two of the comparables had fireplaces. These properties had improvement assessments that ranged from \$47,890 to \$52,850 or from \$31.59 to \$40.20 per square foot of living area.

The four comparable sales were improved with one-story dwellings that ranged in size from 1,198 to 1,474 square feet of living area. The comparables ranged in age from 12 to 19 years old. Each property had a full unfinished basement, central air conditioning and a garage ranging in size from 400 to 528 square feet of building area. One comparable had a fireplace. The properties were located in the same subdivision as the subject property. The sales occurred from May 2013 to November 2014 for prices ranging from \$165,400 to \$184,900 or from \$125.44 to \$138.48 per square foot of living area, including land. These properties also had improvement assessments ranging from \$45,720 to \$49,270 or from \$32.61 to \$40.20 per square foot of living area. Board of review sale #1 was the same property as board of review equity comparable #1.

In rebuttal the board of review stated that the appellant had used the 2014 assessed values associated with his comparables and that the appellant had doubled the square footage associated with his comparables #2 and #4. The board of review indicated that appellant's comparables #2 and #4 had 1,474 and 1,144 square feet of above grade living area, respectively. The board of review provided a grid analysis of the appellant's comparables making the necessary corrections to the assessments and sizes. The revised grid analysis indicated the appellant's comparables had improvement assessments ranging from \$33,580 to \$49,230 or from \$26.44 to \$37.70 per square foot of living area. When correcting the size for comparables #2 and #4, the appellant's comparables sold for prices ranging from \$92.06 to \$134.33 per square foot of living area, including land.

The board of review was of the opinion that no further reduction to the subject's assessment was merited.

Conclusion of Law

The appellant contends in part 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 on this basis.

The Board initially finds that appellant's comparables #2 and #4 had 1,474 and 1,144 square feet of above grade living area, respectively. It appears that the appellant included the finished basement area in calculating the living area for the respective dwellings.

The record contains eight comparable sales submitted by the parties to support their respective positions. The Board gives most weight to appellant's comparable sales #2 and #4 and board of review sales #2 and #3. These comparables were similar to the subject location, age, size and features. These properties also sold proximate in time to the assessment date at issue. These most similar comparables sold for prices ranging from \$128,100 to \$198,000 or from \$111.98 to \$134.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$160,456 or \$115.27 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight was given to appellant's comparable sale #1 due to differences from the subject in location and less weight was given appellant's comparable sale #3 due to differences from the subject in age. Less weight was given board of review sales #1 and #4 as these properties sold in May 2013 and August 2013, respectively, not proximate in time to the assessment date at issue. Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

The taxpayer also 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #4 and the comparables provided by the board of review. These properties were similar to the subject in location, style, age and features. Their improvement assessments ranged from \$31.59 to \$40.20 per square foot of living area. The subject's improvement assessment of \$35.20 per square foot of living area falls within the range established by the best comparables in this record. Less weight was given appellant's comparable #1 due to differences from the subject property in location and age. Less weight was given appellant's comparable #3 due to differences from the subject property in age. Based on this record the Board finds the appellant

did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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.