



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

APPELLANT: Steve Hankins  
DOCKET NO.: 15-01053.001-R-1  
PARCEL NO.: 08-570-006-00

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

**LAND:** \$5,600  
**IMPR.:** \$19,330  
**TOTAL:** \$24,930

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Logan 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 frame dwelling on a crawl-space foundation. The dwelling is approximately 25 years old and contains 1,022 square feet of living area. Features of the home include central air conditioning and a 288 square foot garage. The subject is located in Lincoln, East Lincoln Township, Logan County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables. These comparables are described as one-story frame dwellings on slab foundations. They range in size from 912 to 952 square feet of living area and are either 58 or 61 years old. The comparables feature central air conditioning and garages that range in size from 264 to 504 square feet of building area. The comparables are located from one-half block to 2 blocks of the subject with three being on the same street as the subject. They have improvement assessments ranging from \$11,860 to

\$17,710 or from \$13.00 to \$18.76 per square foot of living area. The appellant requested the improvement assessment be reduced to \$16,000 or \$15.66 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the improvement assessment for the subject of \$19,330 or \$18.91 per square foot of living area.

In support of its assessment the board of review submitted information on four equity comparables. These comparables are described as one-story dwellings of frame construction on crawl-space foundations. They are between 18 and 29 years old and range in size from 1,082 to 1,228 square feet of living area. They feature central air conditioning and garages that range in size from 352 to 504 square feet of building area. The comparables are located on the same street and same block as the subject. They have improvement assessments ranging from \$22,320 to \$31,470 or from \$19.10 to \$25.62 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer 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.

Both parties submitted eight equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables based on their ages which are twice that of the subject. The Board also gave less weight to the board of review comparable #4 based on its larger dwelling size as compared to the subject. The Board finds board of review comparables #1, #2 and #3 most similar to the subject in location, style, exterior construction, age, dwelling size and features. These three comparables had improvement assessments that ranged from \$19.10 to \$23.97 per square foot of living area. The subject's improvement assessment of \$18.91 per square foot of living area falls below the range established by the best comparables in this record. 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 no reduction in the subject's assessment is 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. 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:

April 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Steve Hankins  
227 3rd Street  
Lincoln, IL 62656

COUNTY

Logan County Board of Review  
Dr. John Logan County Building  
122 North McLean Street  
Lincoln, IL 62656