



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

APPELLANT: Jeannette C. Cabit
DOCKET NO.: 15-01642.001-R-1
PARCEL NO.: 08-255-024-00

The parties of record before the Property Tax Appeal Board are Jeannette C. Cabit, 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 **A Reduction** 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: \$5,000
IMPR.: \$1,000
TOTAL: \$6,000

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 dwelling of frame construction containing 720 square feet of living area. The dwelling is approximately 133 years old. Features of the home include a full unfinished basement and a carport. The subject's site is approximately 12,000 square feet in size and is located in Lincoln, East Lincoln Township, Logan County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal prepared by Warren C. Grover estimating the subject property had a market value of \$18,000 as of April 24, 2015. The appraiser used three comparables located from .78 to .90 of a mile from the subject. The comparables had features with varying degrees of similarity to the subject. They sold from July 2014 through March 2015 for prices ranging from \$14,700 to \$19,000 or from \$21.75 to \$26.39 per square foot of living area including land. The appraiser made adjustments to the comparables to account for differences

with the subject. After adjustments, the comparables' market values ranged from \$16,700 to \$21,500 or from \$24.70 to \$29.86 per square foot of living area including land.

Based on this evidence, the appellant requested the total assessment be reduced to \$6,000 or a market value of approximately \$18,000 or \$25.00 per square foot of living area including land at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$7,850. The subject's assessment reflects a market value of \$23,510 or \$32.65 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for Logan County of 33.39% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted information on 13 comparable sales. No information regarding the dwellings was submitted for comparables #9 through #13. Comparables #1 through #8 are described as 1, 1.5 or 2-story dwellings of frame construction. The eight comparables are between 59 and 116 years old and range in size from 839 to 2,085 square feet of living area. Seven of the eight comparables feature unfinished basements and one is on a crawl-space foundation. Two have central air conditioning and six have garages that range in size from 200 to 582 square feet of building area. Comparables #1 through #8 are located in the same block as the subject and comparables #9 through #13 are located two miles away. Eleven comparables sold from May 2005 through September 2016 for prices ranging from \$15,000 to \$87,000 or from \$1.33 to \$82.49 per square foot of living area including land. Two comparables had no sales listed.

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

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

The Board gave no weight to board of review comparables #2, #4 and #9 through #13 based on lack of information regarding the dwellings or no reported recent sale. The Board gave little weight to board of review comparables #1, #3, #5, #6, #7 and #8 based on differences with the subject in age, dwelling size, style, features and/or sale dates that were not proximate in time to the subject's assessment date of January 1, 2015. The Board finds the best evidence of market value in the record to be the appraisal submitted by the appellant. The appraiser used comparables similar to the subject and located within a mile of the subject. The appraiser made reasonable adjustments for differences with the subject. After adjustments, the comparables' market values ranged from \$16,700 to \$21,500. The appraiser's final opinion of value of \$18,000 or \$25.00 per square foot of living area including land is supported by these comparables.

Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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

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