



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

APPELLANT: William Higgins  
DOCKET NO.: 15-02302.001-R-1  
PARCEL NO.: 10-33-126-029

The parties of record before the Property Tax Appeal Board are William Higgins, the appellant, and the Knox 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 **Knox** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$4,130  
**IMPR.:** \$45,860  
**TOTAL:** \$49,990

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Knox 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 single-family dwelling of frame construction with 1,703 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full unfinished basement, central air conditioning and an attached two-car garage of 780 square feet of building area. The property also has a storage shed that was built in 2010. The property consists of a 47,437 square foot site is located in Knoxville, Knox Township, Knox County.

The appellant contends assessment inequity concerning both the subject's land assessment and improvement assessment as the bases of the appeal. In support of this argument the appellant submitted information on three equity comparables in the Section V grid analysis of the Residential Appeal petition with details as to ages, sizes, designs and features of these three properties set forth for analysis. The appellant also included a listing of all the submitted documentation and a two-page brief outlining the argument. In summary, the appellant contends

the subject property is "over assessed" as compared to surrounding properties. One of the issues raised concerns a nearby property that is not well-maintained on the exterior and has various wildlife living under the building. Another nearby property owner collects scrap metal. To support these external condition issues, the appellant provided an article published by the Appraisal Institute entitled, Bad Neighbors Can Reduce Property Values (published January 30, 2013). A second issue concerns street drainage that impacts the subject property and the lack of storm drains. The appellant also stated that the subject dwelling has eight cracks in the foundation.<sup>1</sup>

The comparables set forth in Section V are described as one-story frame dwellings located within .44 of a mile of the subject property. The homes are from 54 to 68 years old and range in size from 1,492 to 2,252 square feet of living area. One comparable has a crawl-space foundation and two comparables have basements. Each home has central air conditioning, one comparable has a fireplace and each home has a garage ranging in size from 572 to 880 square feet of building area. These comparables have improvement assessments ranging from \$39,510 to \$42,470 or from \$24.24 to \$27.04 per square foot of living area.

These three comparables have sites ranging in size from 16,117 to 31,799 square feet of land area with assessments ranging from \$2,650 to \$4,150 or from \$.12 to \$.20 per square foot of land area.

Besides the three properties described in detail in the Section V grid analysis, the appellant provided a list of 14 street addresses, improvement assessments for each and parcel numbers for each.<sup>2</sup> The properties set forth as #2 and #4 reflect comparables #2 and #1, respectively, from the Section V grid analysis. No further detailed analysis of this data of 12 additional properties has been undertaken by the Property Tax Appeal Board due to the lack of design, size, age, location and other essential details for a complete analysis of the information. As stated as part of the instructions on page 3 of the Residential Appeal petition:

Evidence of assessments of property similar to the subject property, including current assessment of each property, the property record card for each property, or description of each property demonstrating its comparability to the subject property, may also be submitted. (Note: The assessment comparables should be similar to the subject property in size, design, age, amenities, and location.)

(See also 86 Ill.Admin.Code §1910.65(b)). The Board finds the appellant's data on these 12 additional addresses lack necessary details to determine the issue of equity that has been raised

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<sup>1</sup> To the extent that these issues concern "external" issues (the impact of surrounding properties upon the market value of the subject property) and/or the condition (cracked foundation) of the subject property, rather than presenting equity evidence, the appellant's argument would be better addressed based upon market value. For instance, if the appellant were to have an appraisal done of the subject property, a licensed appraiser would be able to address both external and condition issues in opining a market value of the subject property.

<sup>2</sup> Contrary to the instructions with the appeal petition, the appellant provided only computer printouts and copies of property record cards for this listing of properties; there is no detailed grid analysis of these properties and their features or characteristics. In summary, the printout data reveals homes that were built between 1866 and 1976. The homes consist of four, one-story dwellings, four, split-level dwellings, three, 1.5-story dwellings and one, two-story dwelling. The homes range in size from 774 to 1,866 square feet of living area. As reported by the appellant, these twelve dwellings have improvement assessments ranging from \$12,500 to \$39,510.

by the appellant. To the extent the data is considered, comparable #6 in the listing is the "most similar" to the subject having been built in 1975 and being a one-story dwelling of 1,676 square feet of living area. Based on the limited analysis, this comparable has an improvement assessment of \$24,190 or \$14.43 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,990. The subject property has an improvement assessment of \$45,860 or \$26.93 per square foot of living area and a land assessment of \$4,130 or \$.09 per square foot of land area.

In response to the appeal, the board of review submitted a two-page letter signed by Chris Gray, CCAO and Clerk of the Knox County Board of Review along with additional data. As to the three comparables in the Section V grid analysis of the appellant's appeal, the board of review noted those homes were from 43 to 57 years older than the appellant's home and only one of the comparables is similar in size to the subject dwelling. As to the condition of the surrounding properties and the Appraisal Institute article, Gray noted those conditions at the neighboring properties existed prior to the time the appellant chose to build his home on the subject parcel in 2005. Likewise, the storm drainage in the City of Knoxville has been problematic long prior to the time the appellant built his home on this site.

In support of its contention of the correct assessment of the subject improvement, the board of review submitted information on four equity comparables located within 2-miles of the subject property. The comparables consist of one-story frame dwellings that were built between 1975 and 2006. The homes range in size from 1,680 to 1,900 square feet of living area and feature unfinished basements, central air conditioning and a garage ranging in size from 576 to 1,080 square feet of building area. One of the comparables also has a fireplace and one comparable also has a carport. These comparables have improvement assessments ranging from \$52,660 to \$61,190 or from \$30.87 to \$35.82 per square foot of living area.

In support of its contention of the correct assessment of the subject land, the board of review submitted a parcel map identified as Exhibit #10 with information on 42 improved parcels in the subject's immediate area. These parcels range in size from .24 of an acre to .95 of an acre with land assessments ranging from \$3,440 per acre to \$9,600 per acre with the subject having 1.09-acres of land area with an assessment of \$3,790 per acre of land.

Based on the foregoing evidence and arguments, the board of review requested confirmation of the subject's improvement and land assessments.

The appellant filed written rebuttal addressing various aspects of the board of review's evidentiary submission. The appellant contends that the board of review's evidence should be given no weight because the board of review had more time to gather its data and present its argument. Additionally, the appellant contends that the board of review's comparable properties are "not in the same or like neighborhood" as required by rules of the Knox County Board of Review.<sup>3</sup> The appellant's appeal was not based upon market value and while the board of review noted that

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<sup>3</sup> The appellant misunderstands that at this stage of the proceedings, rules of the Property Tax Appeal Board apply in this matter.

each of its equity comparables "recently sold," the Property Tax Appeal Board has not considered the sales data as it is not responsive to the appellant's contention of lack of assessment uniformity.

The appellant's rebuttal also presented numerous photographs and property printouts for the subject's street and properties that were used by the board of review to display that the neighborhoods or areas were dissimilar to one another.

In response to the appellant's rebuttal filing, Ms. Gray apologized and reported that an error had occurred in the completion of the "Board of Review – Notes on Appeal" marking that the appellant had not appealed to the board of review and had not appeared at a hearing. She corrected the record and indicated that the appellant had appealed and had appeared at the Knox County Board of Review hearing.

In reply, the appellant filed a letter questioning the ability of the board of review to submit different comparable evidence before the Property Tax Appeal Board than the properties that had been utilized at the local board of review hearing.

### **Conclusion of Law**

As an initial matter, the appellant's concern regarding the submission of new comparable properties by the board of review before the Property Tax Appeal Board that differed from those used at the local board of review hearing will be briefly addressed. The law is clear that proceedings before the Property Tax Appeal Board are de novo meaning the Board will only consider the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review. "The Board shall not be limited to the evidence presented to the board of review of the county. A party participating in the hearing before the Property Tax Appeal Board is entitled to introduce evidence that is otherwise proper and admissible without regard to whether that evidence has previously been introduced at a hearing before the board of review of the county." (86 Ill.Admin.Code §1910.50(a)). Thus, the Property Tax Appeal Board will consider the evidence presented by both parties to this proceeding in determining the correct assessment of the subject property. There is no requirement that either party utilize the same evidence that had been presented at the local board of review hearing level.

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 either with regard to the improvement assessment or the land assessment.

As to the improvement assessment issue, the appellant submitted three comparable properties and additional comparable #6 that had varying degrees of similarity to the subject dwelling. The

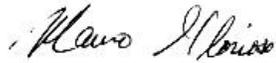
board of review submitted four comparable properties that also had varying degrees of similarity to the subject property. The Board, as previously noted, has given little weight to the remaining 11 comparable properties presented by the appellant due to the lack of similarity in age, size and/or the lack of detailed features for a complete analysis by the Board.

Despite differences in age, size and/or location on this record, the Board finds the best evidence of assessment equity to be appellant's comparables #1 through #3 along with additional comparable #6 and board of review comparables #1 through #4. These comparables had improvement assessments that ranged from \$14.43 to \$35.82 per square foot of living area. The subject's improvement assessment of \$26.93 per square foot of living area falls within the range established by the best comparables in this record and appears justified given its 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 improvement assessment is not justified.

As to the land assessment issue, the appellant submitted three comparables that were each smaller than the subject parcel and had land assessments ranging from \$.12 to \$.20 per square foot of land area. The board of review submitted Exhibit #10 with information on 42 improved parcels in the subject's immediate area. These parcels range in size from .24 of an acre to .95 of an acre with land assessments ranging from \$3,440 per acre to \$9,600 per acre or from \$.08 to \$.22 per square foot of land area. The subject parcel consists of 1.09-acres of land area with an assessment of \$3,790 per acre of land or \$.09 per square foot of land area.

Despite the differences in land sizes, the Board finds the 45 parcels submitted by both parties reflect land assessments ranging from \$.08 to \$.22 per square foot of land area. The subject site at \$.09 per square foot of land area falls at the low end of the range and appears to be justified given the appellant's contention that the parcel has water drainage issues. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land 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. 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: June 19, 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

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