



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

APPELLANT: William R. Kook
DOCKET NO.: 15-06611.001-R-1
PARCEL NO.: 11-25-21-106-007-00

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

LAND: \$3,840
IMPR.: \$17,335
TOTAL: \$21,175

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Christian 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 vinyl siding exterior construction with 1,648 square feet of living area. The dwelling was constructed in 1900 and is situated on a 25,600 square foot lot. Features of the home include a partial basement, central air conditioning, a fireplace, and two detached garages of 480 and 560 square feet with building area. The dwelling is located Pana, Pana Township, Christian County.

The appellant, William Kook, and his wife, Barbara, appeared before the Property Tax Appeal Board contending assessment inequity in the improvement and land assessments as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables. According to the appellant's grid analysis, the properties are located from across the street to thirteen blocks from the subject. The comparables consist of one-story single-family residential dwellings of cedar or vinyl siding exterior construction. The houses were built approximately 81 to 126 years ago and range in size from 1,560 to 2,019 square feet of living

area. The dwellings are situated on lots ranging in size from 12,000 to 17,925 square feet of land area. The comparables have full or partial unfinished basements; three of the comparables have central air-conditioning; one comparable has a fireplace; and each comparable has a garage ranging in size from 336 to 841 square feet of building area. The comparables have improvement assessments ranging from \$10,090 to \$20,137 or from \$6.07 to \$10.32 per square foot of living area and land assessments ranging from \$2,643 to \$3,097 or from \$.17 to \$.24 per square foot of land area.

The Kooks testified that the city of Pana is in a state of decline. The neighborhood has changed drastically since they purchased the property in 1998. Many of the houses near the subject are unkempt and/or deteriorating rental properties. These deteriorating properties affect the value of the subject property. The appellants testified that Pana is in such poor condition that the State of Illinois has declared the city an "Opportunity Zone". This designation is based on criteria such as property values, population, unemployment and violent crime. Pana is the only city in Christian County that has been designated an Opportunity Zone.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$14,500 or \$8.80 per square foot of living area and a reduction in the subject's land assessment to \$5,600 or \$.22 per square foot of land area

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,175. The subject property has an improvement assessment of \$18,245 or \$11.07 per square foot of living area and a land assessment of \$5,930 or \$.23 per square foot of land area.

Chad Coady, the Supervisor of Assessments, appeared on behalf of the board of review. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, one of which was also submitted by the appellant. The board of review also submitted four sales comparables.¹ The equity comparables are located from four to thirteen blocks of the subject. The comparables consist of one-story single-family residential dwellings of vinyl siding exterior construction. The dwellings were built approximately 100 to 122 years ago and contain from 1,428 to 1,952 square feet of living area. The dwellings are situated on lots ranging in size from 5,000 to 17,189 square feet of land area. The comparables have full or partial unfinished basements and central air-conditioning; one comparable has a fireplace; and each comparable has a garage ranging in size from 440 to 720 square feet of building area. The comparables have improvement assessments ranging from \$19,096 to \$24,186 or from \$10.86 to \$14.40 per square foot of living area and land assessments ranging from \$2,473 to \$5,536 or from \$.23 to \$.49 per square foot of land area.

The board of review argued that its comparables are closer to the subject than the appellant's comparables are and admitted that it is hard to find good equity comparables due to the age of the houses because the assessor does not come in these older houses to do a physical inspection or to see details like remodeling of kitchens or bathrooms. Based on this evidence, the board of review requested confirmation of the subject's assessments.

¹ The sales comparables will not be considered as appellant did not raise market value as a basis of his appeal.

In a brief submitted in rebuttal, the appellant argued that his comparables are better than those submitted by the board of review as the board of review comparables have concrete block foundations and were constructed with newer building materials while the subject property has basement walls and foundation constructed of soft bricks which are flaking away due to age and cause constant moisture problems. Also, it features plaster walls which are cracking and costly to repair.

Conclusion of Law

The taxpayer contends assessment inequity of the land and the improvements 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 met this burden of proof and a reduction in the subject's assessment is warranted.

As to land assessment argument, the parties presented seven suggested assessment comparables for the Board's consideration, as one comparable was submitted by both parties. The Board gave less weight to appellant's comparables #2 and #4 due to their much smaller land area when compared to the subject. The Board gave less weight to board of review comparables #1, #3 and #4 also due to their much smaller land area when compared to the subject .

The Board finds appellant's comparables #1 and #3 and board of review comparable #2 are the most similar comparables to the subject contained in the record in size and location. These three comparables range in size from 17,189 to 17,925 square feet of land area and are considerably smaller than the subject property. They had land assessments ranging from \$3,050 to \$5,536 or \$.17 to \$.32 per square foot of land area. The subject has a land assessment of \$5,934 or \$.23 per square foot of land area, which falls above the range established by the most similar assessment comparables in the record on an overall basis but within the established range on a per square foot basis. Accepted real estate valuation theory provides that, all factors being equal, as the size of the property increases, the per unit value decreases. Conversely, as the size of a property decreases, the per unit value increases. After making adjustments to the comparables for their much smaller land area when compared to the subject, the Board finds a reduction in the subject's assessment is justified.

As to improvement assessment argument, the parties presented seven suggested comparables for the Board's consideration, as one comparable was submitted by both parties. The Board gave less weight to appellant's comparable #2 which lacks central air conditioning and a fireplace and has a smaller basement and smaller garage when compared to the subject. The Board gave less weight to board of review comparables #3 and #4 due to their smaller dwelling sizes, smaller basements and smaller garages when compared to the subject.

The Board finds appellant's comparables #1, #3 and #4 and board of review comparables #1 and #2 are similar to the subject in design, age, size and most features. These comparables had

improvement assessments ranging from \$15,143 to \$24,186 or from \$9.00 to \$14.40 per square foot of living area. The subject's improvement assessment of \$18,245 or \$11.07 per square foot of living area falls within the range established by the most similar assessment comparables contained in the record. After adjusting for differences to the comparables in some features when compared to the subject, the Board finds no further 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

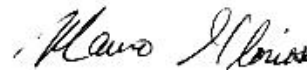
Member

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: July 16, 2019



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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APPELLANT

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COUNTY

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