



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

APPELLANT: Billy Andrews  
DOCKET NO.: 15-06689.001-R-1  
PARCEL NO.: 14-50-062-002

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

**LAND:** \$ 5,300  
**IMPR.:** \$56,355  
**TOTAL:** \$61,655

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Wayne 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 brick and frame exterior construction that has 2,106 square feet of living area. The dwelling was constructed in 1963. The home features central air conditioning, a fireplace and a 576 square foot two-car garage. The subject has a 18,760 square foot site. The subject property is located in Lamard Township, Wayne County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of overvaluation claim, the appellant submitted a grid analysis of three comparable sales located from across the street to one block from the subject property. The comparables consist of split-level or one-story dwellings of frame or brick and frame construction that were 38 to 55 years old. The comparables have central air conditioning and two or two and one-half car garages. Two comparables have a fireplace. The dwellings range in size from 1,600 to 2,000 square feet of living area and were reported to be situated on

sites that contain from 486 to 589 square feet of land area. The comparables sold from December 2014 to June 2015 for prices ranging from \$103,000 to \$174,900 or from \$51.50 to \$109.31 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$61,665. The subject's assessment reflects an estimated market value of \$185,014 or \$87.85 per square foot of living area including land area when applying Wayne County's 2015 three-year average median level of assessment of 33.33%.

In support of the subject's assessment, the board of review submitted two comparable sales.<sup>1</sup> Comparable #1 is located in the same golf course subdivision as the subject. Comparable #2 was described as being located within the same city as the subject. The comparables consist of one-story dwellings of frame or masonry exterior construction that were built in 1986 and 2002. The comparables have central air conditioning and garages that contain 576 or 936 square feet of building area. The dwellings contain 1,914 and 2,425 square feet of living area and are situated on sites that contain 32,431 and 63,931 square feet of land area. The comparables sold in August 2015 and February 2016 for prices ranging of \$215,000 and \$275,000 or \$88.66 and \$143.68 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant submitted a rebuttal brief critiquing the comparables submitted by the board of review.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation as a basis of the appeal. 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.

The parties submitted five comparable sales for the Board's consideration. The Board gave less weight to comparable #1 submitted by the appellant due to its dissimilar split-level design when compared to the subject. The Board gave less weight to comparable #2 submitted by the board of review due to its newer dwelling age and considerably larger site size when compared to the subject. Moreover, comparable #2 sold in February 2016, well after the subject's January 1, 2015 assessment date and is less indicative of the subject's market value. The Board finds the remaining three comparables were more similar when compared to the subject in location, land area, design, age and features, but two comparables are smaller in dwelling size and one comparable is larger in dwelling size when compared to the subject. They sold from December

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<sup>1</sup> The board of review submitted a third assessment comparable in an attempt to demonstrate the subject property was uniformly assessed. Notwithstanding that this comparable is a dissimilar split-level style dwelling when compared to the subject, the Board finds the assessment equity comparable fails to address the appellant's overvaluation claim.

2014 to August 2015 for prices ranging from \$170,000 to \$215,000 or from \$88.66 to \$109.31 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$185,014 or \$87.85 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in the record. After considering upward and downward adjustments to the comparables for differences when compared to the subject in land area, dwelling size, age and features, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: February 20, 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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APPELLANT

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COUNTY

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