



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

APPELLANTS: William & Virginia Rexroat
DOCKET NO.: 16-00179.001-R-1
PARCEL NO.: 05-000-013-21

The parties of record before the Property Tax Appeal Board are William & Virginia Rexroat, the appellants; and the McDonough 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 **McDonough** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$5,259
IMPR.: \$44,029
TOTAL: \$49,288

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the McDonough County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2016 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 split-level style dwelling of wood exterior construction with 1,489 square feet of living area. The dwelling was constructed in 1984. Features of the home include a finished lower-level, central air conditioning, a fireplace and a 528 square foot garage. The property has a 3.26 acre site and is located in Colchester, Colchester Township, McDonough County.

William Rexroat appeared before the Property Tax Appeal Board contending land and improvement assessment inequity in as the basis of the appeal. The appellant testified that he is seeking a reduction of the land assessment based on the assessment being increased due to equalization. Rexroat argued that how can an assessor place an assessment on a property when there is no information on the property record card. In support of this argument the appellants submitted a cd, property record cards, tax bill information, photographs and a grid analysis on 23 equity comparables located from .2 of a mile to 15.8 miles from the subject property. The

appellants reported that the comparables are improved with 19, split-level style dwellings and 4, part-one-story, part two-story dwellings of frame, brick or brick and frame exterior construction. The comparables range in size from 896 to 2,274 square feet of living area and range in age from 29 to 53 years old. Features include basements or lower-levels with 13 comparables having finished area. One comparable does not have a basement. 14 comparables have central air conditioning, six comparables have a fireplace and 15 comparables have a garage.¹ The assessments range from \$17,413 to \$64,954 or from \$13.19 to \$43.40 per square foot of living area. The sites range in size from .33 of an acre to 22.10 acres and have assessments ranging from \$1,060 to \$10,058 or from \$128.19 to \$11,554.05 per acre of land area.² Based on the evidence, the appellants requested that the assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,288. The subject property has an improvement assessment of \$44,029 or \$29.57 per square foot of living area and a land assessment of \$5,259 or \$1,613.19 per acre of land area.

Appearing on behalf of the board of review is Chief County Assessment Officer, Tammy Camp, who is also the Clerk to the Board of Review.

In support of its contention of the correct assessment the board of review submitted a map and a grid analysis on four equity comparables. Three comparables are located on the same street as the subject property. One comparable was also utilized by the appellants. The comparables are improved with 2, one-story dwellings, 1, tri-level drawn as a two-story dwelling and 1, tri-level dwelling of stucco or wood exterior construction. The comparables range in size from 1,156 to 1,976 square feet of living area and range in age from 15 to 53 years old. Features include finished basements, central air conditioning and a garage. Two comparables have a fireplace. The assessments range from \$31,689 to \$64,266 or from \$27.41 to \$42.28 per square foot of living area. The sites range in size from .84 of an acre to 2.00 acres and have assessments ranging from \$2,423 to \$7,509 or from \$1,550.00 to \$8,939.29 per acre of land area. Based on the evidence, the board or review requested that the assessment be confirmed.

In written rebuttal, the appellants submitted the Sales Ratio Study of McDonough County. The appellants also submitted a letter with sale information.

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

¹ There was no descriptive information available for comparables #9, #10, #17, #19, #20, #22 and #24. These comparables do have improvement assessments, but their property record cards are blank. Comparable #16 does not have an assessment because it is a church parsonage and is exempt.

² Comparable #16 does not have a land assessment because it is exempt. Comparable #21 is a farm parcel.

property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Pursuant to the Official Rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these Rules, The Property Tax Appeal Board has not considered the Sales Ratio Study and market value argument submitted by the appellants in conjunction with his rebuttal argument.

In the initial Residential Appeal, the appellants contend unequal treatment in the subject's land and improvement assessments as the basis of the appeal. Each appeal shall be listed to the grounds listed in the petition filed with the Board. (35 ILCS 200/16-180 & 86 Ill. Admin. Code Sec. 1910.50(a)). In this regard, appellants' newly raised market value arguments presented in rebuttal will not be further considered on this record.

The parties submitted 26 comparables for the Board's consideration. The appellants' comparable #14 is also board of review's comparable #4. The Board gave less weight to the appellants' comparables #9, #10, #17, #19, #20, #22 and #24. No descriptive information was submitted about the dwellings to allow the Property Tax Appeal Board to conduct a meaningful comparative analysis of the equity argument to the subject property. The Board gave less weight to the appellants' comparable #16 as this property is a church parsonage and has no assessment because it is exempt. The Board gave less weight to the appellants' comparables #2, #3, #4, #5, #7 and #8 due to these properties being more than 12 miles from the subject property. The Board gave less weight to the appellants' comparables #6, #18, #21 and #25 along with the board of review comparables #1, #2 and #3 due to their dissimilar design when compared to the subject property. The Board gave less weight to the appellants' comparable #11 due to its smaller dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be appellants' comparables #12, #13, #14 and #15 along with the board of review comparable #4. These comparables are similar to the subject in design, size, age, features and less than 3 miles from the subject property and had improvement assessments that ranged from \$19,874 to \$42,585 or from \$16.14 to \$32.86 per square foot of living area. The subject's improvement assessment of \$44,029 or \$29.57 per square foot of living area falls within the range established by the best comparables in this record on a price per square foot of living area. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

In regard to the land inequity argument, the parties submitted 26 comparables for the Board's consideration. The Board gave less weight to the appellants' comparable #16 as this property is a church parsonage and has no assessment because it is exempt. The Board gave less weight to the appellants' comparable #21 based on it receiving a farmland assessment. The Board gave less weight to the appellants' comparable #17 based on its site size was not disclosed. The Board gave less weight to the appellants' comparables #2 through #8, #11 through #15 and #22 along

with the board of review comparables ##2 through #4 due to their dissimilar site sizes when compared to the subject.

The Board finds the best evidence of assessment equity in the land to be appellants' comparables #9, #18, #19, #20, #23 and #24 along with the board of review comparable #1. These comparables are similar to the subject property in size and have land assessments that ranged from \$3,100 to \$7,249 or from \$1,252.53 to \$1,998.08 per square foot of land area. The subject's land assessment of \$5,259 or \$1,613.19 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. 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(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



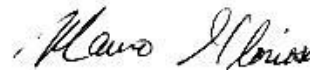
Member

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: May 26, 2020



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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COUNTY

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