



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

APPELLANT: Corey Wiegand  
DOCKET NO.: 16-00424.001-R-1  
PARCEL NO.: 13-13-17-114-004

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

**LAND:** \$2,540  
**IMPR.:** \$11,690  
**TOTAL:** \$14,230

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Tazewell 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 one-story single-family dwelling of frame exterior construction with 1,032 square feet of living area. The dwelling was constructed in 1904 making the dwelling approximately 113 years old,<sup>1</sup> but the home has a reported effective age of 1940.<sup>2</sup> Features of the home include a full basement of which ¼ consists of a 258 square foot basement garage. The home also has central air conditioning and the property has an approximately 6,689 square foot site. The subject is located in Mackinaw, Mackinaw Township, Tazewell County.

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<sup>1</sup> Both the appellant and the board of review in their evidentiary submissions referred to the dwelling as being 113 years old.

<sup>2</sup> A copy of the subject's property record card depicting an effective age was included in the filing by the Tazewell County Board of Review.

The appellant contends both overvaluation and lack of assessment uniformity as the bases of the appeal. In support of these arguments, the appellant submitted two grid analyses along with supporting documentation for each argument.

In a Section V grid analysis, the appellant submitted information on four comparable sales located within ½ of a mile of the subject property. The comparable parcels range in size from 8,250 to 12,375 square feet of land area which have each been improved with one-story frame dwellings that were 27 to 138 years old. The homes range in size from 704 to 1,729 square feet of living area. Two of the comparables have unfinished basements and two of the comparables have central air conditioning. Comparable sale #1 also has a 288 square foot garage. These four comparables sold between November 2015 and October 2016 for prices ranging from \$20,000 to \$45,000 or from \$26.03 to \$32.29 per square foot of living area, including land.

In a separate Section V grid analysis, the appellant also submitted information on three equity comparables that were each located within .1 of a mile of the subject. The comparables were described as one-story frame dwellings that range in age from 45 to 133 years old. The dwellings range in size from 960 to 1,271 square feet of living area. Two of the comparables each have a full or partial basement and one of the comparables also has central air conditioning. Comparables #1 and #3 each have garages of 624 and 528 square feet of building area, respectively. These three comparables have improvement assessments ranging from \$4,060 to \$11,750 or from \$4.02 to \$9.24 per square foot of living area.

Based on the foregoing evidence, the appellant requested a reduction to a total assessment for the subject of \$10,280 which would reflect a market value of approximately \$30,840 or \$29.88 per square foot of living area, including land. The appellant's request for a reduction in the improvement assessment was to be \$7,740 or \$7.50 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 \$14,230. The subject's assessment reflects a market value of \$43,239 or \$41.90 per square foot of living area, land included, when using the 2016 three year average median level of assessment for Tazewell County of 32.91% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$11,690 or \$11.33 per square foot of living area. The board of review addressed the appellant's evidence and also filed evidence supporting both the market value and assessment equity of the subject with two separate grid analyses and supporting documentation.

As to the appellant's evidence, the board of review critiqued differences between the subject property and each of the seven comparable properties presented by the appellant. Appellant's sale comparables #1, #2 and #4 were each noted as smaller than the subject dwelling and two of these comparables do not have basements. In addition, comparable sales #2 and #4 were reportedly unadvertised sales and comparables #1, #2 and #3 were "inferior in grade." Similarly, the board of review contended that equity comparables #1, #2 and #3 differed in location, foundation, grade and/or condition when compared to the subject dwelling.

In support of the subject's market value, the board of review submitted information on four comparable sales located within .6 of a mile of the subject property. The comparable parcels range in size from 5,312 to 13,530 square feet of land area which have been improved with one-

story frame dwellings that were 96 to 118 years old. The dwellings range in size from 868 to 1,642 square feet of living area with full or partial basements, central air conditioning and garages ranging in size from 264 to 576 square feet of building area. The comparables sold between January and August 2016 for prices ranging from \$38,000 to \$115,000 or from \$43.78 to \$81.82 per square foot of living area, land included.

In support of the uniformity of assessments, the board of review submitted information on four equity comparables located within .1 of a mile of the subject property. The comparables consist of a part one-story and part two-story dwelling, a two-story dwelling and two, 1.5-story dwellings. Each of these homes are of frame exterior construction and range in age from 71 to 128 years old. The dwellings range in size from 1,366 to 1,934 square feet of living area with full or partial basements. Three of the comparables have central air conditioning and each has a garage ranging in size from 336 to 576 square feet of building area. The comparables have improvement assessments ranging from \$27,770 to \$31,720 or from \$14.42 to \$21.79 per square foot of living area.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment and its estimated market value as reflected by its assessment.

In written rebuttal, the appellant addressed the criticisms made by the board of review as to each of the appellant's seven comparable properties, although the appellant did not address the comparable properties presented by the board of review in response to the appellant's appeal. As to the appellant's comparable sale properties, the appellant disputed the characterization the properties were "inferior in grade" when compared to the subject original framed construction with below average interior finishes as displayed in attached photographs. Appellant also disputed the characterization made by the board of review without evidence that some sales were not advertised. Similarly, the appellant disputed the criticisms of the appellant's equity comparables in terms of their location and/or quality when compared to the subject property.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds that neither party submitted comparable sales data that were particularly similar to the subject property when comparing relevant features, age, size and/or other such characteristics. The Board has given reduced weight to appellant's comparable sales #1, #2 and #4 due to differences in age and/or foundation type when compared to the subject dwelling that is 113 years old and has a basement foundation. The Board has also given reduced weight to board of review comparable sales #3 and #4 due to differences in age and/or design as each of these homes is much newer than the subject and one is a 1.5-story dwelling as compared to the subject one-story home.

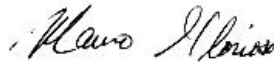
The Board finds the best evidence of market value to be appellant's comparable sale #3 and board of review comparable sales #1 and #2. These most similar comparables sold for prices ranging from \$26.03 to \$81.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$41.90 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears supported when considering adjustments to the comparables for differences such as dwelling size, basement size and/or garage amenity. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

The appellant also contends unequal treatment in the subject's improvement assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties submitted seven equity comparables to support their respective positions before the Property Tax Appeal Board. Based on differences in age, size and/or foundation, the Board has given reduced weight to appellant's comparables #1 and #3. In addition, based on differences in design, the Board has given less weight to each of the comparables submitted by the board of review as none of the comparables are one-story dwellings like the subject.

Appellant's equity comparable #2 has an improvement assessment of \$9.24 per square foot of living area. The subject's improvement assessment of \$11.33 per square foot of living area is higher than this best comparable which appears to be justified given that the subject is smaller in living area, has a larger basement, has the feature of central air conditioning which the comparable does not have and has a garage which is also a feature that is lacking in appellant's comparable #2. After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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: December 18, 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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