



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

APPELLANT: Corey Wiegand  
DOCKET NO.: 16-00484.001-R-1  
PARCEL NO.: 13-13-17-312-011

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 **a reduction** 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:** \$6,530  
**IMPR.:** \$51,710  
**TOTAL:** \$58,240

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a final decision of the Tazewell County Board of Review pursuant to section 16-180 of the Property Tax Code (35 ILCS 200/16-180) 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 is improved with a one-story frame multi-unit apartment complex that was built in 1978.<sup>1</sup> The building contains 4,160 square feet of building area and features a crawl-space foundation, central air conditioning and two carports of 1,152 square feet each. The property consists of a 21,120 square foot site which is located in Mackinaw, Mackinaw Township, Tazewell County.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of this overvaluation argument the appellant submitted data on seven comparable sales and two listings. All nine suggested comparables were located from 16.8 to 24.9-miles from the subject property. The comparables were located in the communities of

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<sup>1</sup> The appellant's submission in Section V reports five dwelling units, as does the written description on the assessor's property printout. The schematic drawing on the property printout, however, depicts three dwelling units and two carports.

Pekin, Creve Coeur, Normal (McLean County), Delavan and South Pekin. The comparables consist of two, one-story and seven, two-story frame or brick buildings that were 39 to 62 years old. The comparables range in size from 2,520 to 3,944 square feet of building area and have three or four apartment units. Comparable #6 also has a fully finished basement and eight comparables have central air conditioning. Comparables #2 and #6 reportedly have carports or garages of 1,122 and 1,417 square feet of building area, respectively.<sup>2</sup> Comparables #1 through #7 sold between January and November 2016 for prices ranging from \$90,000 to \$150,000 or from \$22.82 to \$41.67 per square foot of building area, including land. Comparable #8 was reportedly on the market from March to December 2016 with an asking price of \$114,500 or \$35.25 per square foot of building area, including land and comparable #9 was on the market from August 2016 to "present" with an asking price of \$99,900 or \$33.93 per square foot of building area, including land.

The appellant also submitted a copy of the final decision issued by the Tazewell County Board of Review establishing a total assessment for the subject of \$66,270. The subject's assessment reflects a market value of \$201,367 or \$48.41 per square foot of building 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 appellant's evidentiary filing also included documentation that the assessing officials have incorrectly recorded the January 2002 purchase price of the subject property as \$189,000 whereas the actual sale price was reportedly \$159,000.<sup>3</sup>

Based on this evidence, the appellant requested the subject's assessment be reduced to \$58,240 which would reflect a market value of \$176,967 or \$42.50 per square foot of living area, including land.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). (See also 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 met this burden of proof and a reduction in the subject's assessment is warranted.

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<sup>2</sup> The grid analysis for comparables #6 may have some error(s) as the fully finished basement is reported to be 1,417 square feet and the garage/carport is reported to be the same size.

<sup>3</sup> The supporting evidence consisted of a copy of the Warranty Deed which does not reflect the full sale price of the property. Documentation to support the sale price would include a Settlement Statement and/or Illinois Real Estate Transfer Declaration related to the sale transaction.

The Board finds the best and only evidence of market value in the record are the comparable sales and listings submitted by the appellant. The Board finds the subject's assessment reflects a market value of \$201,367 or \$48.41 per square foot of building area, land included, which is greater than the sales and listings presented by the appellant that range from \$90,000 to \$150,000 or from \$22.82 to \$41.67 per square foot of building area, including land. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board.

Based on this limited record, the Property Tax Appeal Board finds a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

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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