



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

APPELLANT: Sharilyn Kibler
DOCKET NO.: 16-05896.001-R-1
PARCEL NO.: 09-02-34-307-003

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

LAND: \$3,446
IMPR.: \$7,275
TOTAL: \$10,721

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Douglas 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 dwelling of frame exterior construction with 1,260 square feet of living area. The dwelling was constructed in 1920. Features of the home include a crawl space foundation and a 144 square foot enclosed porch. The property has a 5,500 square foot site and is located in Tuscola, Tuscola Township, Douglas County.

The appellant marked comparable sales as the basis of the appeal. In support of this argument the appellant submitted information and property record cards on the subject and four comparable sales located within two blocks of the subject property. The comparables are described as three, 1-story dwellings and a 1.5-story dwelling of frame exterior construction ranging in size from 749 to 1,417 square feet of living area. The dwellings were constructed in 1900 or 1920. Two comparables have basements, one which has finished area.¹ One

¹ The Board finds one of the appellant's comparables has a basement with finished area which was drawn from property record card submitted by the appellant.

comparable has central air conditioning and each comparable has a garage ranging in size from 308 to 484 square feet of building area. The comparables were reported to have sites ranging in size from 5,500 to 7,920 square feet of land area. The comparables were reported to be sold from November 1996 to October 2010 for prices ranging from \$10,000 to \$90,000 or from \$7.05 to \$92.97 per square foot of living area, including land. Although the appellant did not mark "assessment equity" on the appeal form, both parties submitted equity information on the comparable sales so the Board will also analyze assessment inequity for both the land and the improvements. These comparables had improvement assessments ranging from \$1,568 to \$28,442 or from \$1.11 to \$29.38 per square foot of living area. The subject has an improvement assessment of \$8,275 or \$6.57 per square foot of living area. The comparables have land assessments ranging from \$3,333 to \$4,428 or from \$.56 to \$.72 per square foot of land area. The subject has a land assessment of \$3,446 or \$.63 per square foot of living area. 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 of \$11,721. The subject's assessment reflects a market value of \$35,166 or \$27.91 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

In support of the subject's assessment, the board of review submitted information on the same four comparables as described by the appellant. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

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 Board finds both parties submitted the same four comparable sales for consideration. The Board finds the sales were dated as they occurred from 5 to 20 years prior to the January 1, 2016 assessment date. The sale that occurred in 2010 had a sale price per square foot of \$34.71 which is supportive of the subject's market value. Additionally, the Board finds the best evidence of market value to be the cost approach to value which was calculated in the subject's property record card submitted by the appellant. The cost approach to value indicated a depreciated improvement value of \$24,826 and a land value of \$8,276 for total estimated value under the cost approach of \$35,166 which is the subject's current estimated market value including land as reflected by its current assessment. Therefore, the Board finds a reduction in the subject's assessment is not warranted.

The appellant 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 property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The Board finds both parties submitted the same four comparables for the subject's land assessment. The comparables have land assessments ranging from \$3,333 to \$4,428 or from \$.56 to \$.72 per square foot of land area. The subject has a land assessment of \$3,446 or \$.63 per square foot of living area which falls within the range of the comparables contained in this record. Furthermore, comparable #4 which is located next door to the subject also has a land assessment of \$.63 per square foot of land area same as subject. Therefore, no reduction in the subject's land assessment is warranted

The Board also finds both parties submitted the same four improvement equity comparables for the Board's consideration with none being truly similar to the subject. Hence, three comparables have smaller dwelling sizes and lack central air conditioning when compared to the subject. Two comparables have basement foundations and all have a garage unlike the subject. However, two comparables have similar crawl space foundations and all have similar ages to the subject. These comparables have improvement assessments ranging from \$1,568 to \$28,442 or from \$1.11 to \$29.38 per square foot of living area. The subject's improvement assessment of \$8,275 or \$6.57 per square foot of living area falls within the range of the comparables contained in this record. Therefore, no reduction in the subject's improvement assessment is warranted. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvements and land were inequitably assessed and no reduction in the subject's assessment is 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 presented.

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: April 23, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Sharilyn Kibler
303 N Locust
Arcola , IL 61910

COUNTY

Douglas County Board of Review
Douglas County Courthouse
Room #103
Tuscola, IL 61953