



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

APPELLANT: Sharilyn Kibler
DOCKET NO.: 16-05900.001-R-1
PARCEL NO.: 09-08-02-107-024

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: \$1,728
IMPR.: \$12,296
TOTAL: \$14,024

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 928 square feet of living area. The dwelling was constructed in 1956 as noted in the property record submitted by the appellant. Features of the home include central air conditioning and a 580 square foot garage. The property has a 9,276 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 four comparable sales. The comparables are described as 1-story dwellings of frame exterior construction ranging in size from 864 or 928 square feet of living area. The dwellings were constructed in 1957 or 1958. Three comparables have central air conditioning and a garage containing 352 or 432 square feet of building area. One comparable has a 350 square foot carport. The comparables have sites containing 8,039 or 9,276 square feet of land area. The comparables were reported to be sold

from January 1996 to August 2016 for prices ranging from \$1,000 to \$41,500 or from \$1.16 to \$44.86 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 \$12,836 to \$16,188 or from \$14.38 to \$17.50 per square foot of living area. The subject has an improvement assessment of \$12,296 or \$13.25 per square foot of living area. The comparables have land assessments ranging from \$1,498 to \$1,728 or \$.16 and \$.19 per square foot of land area. The subject has a land assessment of \$1,728 or \$.19 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 \$14,024. The subject's assessment reflects a market value of \$42,076 or \$45.34 per square foot of living area, land included, when applying the 2016 three-year average median level of assessment for Douglas County of 33.33% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review argued that the last recorded sale of comparable #2 was for \$28,000 in November 2016. In support, the board of review submitted a PTAX-203 Illinois Real Estate Transfer Declaration.

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 that comparable sale #3 was dated as it occurred 20 years prior to the January 1, 2016, assessment date. The Board finds the best evidence of market value to be the remaining three comparables that sold most proximate in time to the January 1, 2016 assessment date. These comparables that sold from July 2014 to November 2016 for prices ranging from \$20,000 to \$41,500 or from \$21.55 to \$44.86 are most similar to the subject in location, dwelling size, design, age and most features. The subject's assessment reflects a market value of \$42,076 or \$45.34 per square foot of living area, land included which falls slightly above the range established by the most similar comparable sales available. The Board finds comparable #3 which has a smaller garage and lot size sold for \$41,500 just slightly below the subject's market value as reflected by its assessment. Therefore, after considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record the Board finds the

appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and no reduction in the subject's assessment is justified.

With respect to 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 \$1,498 to \$1,728 or \$.16 and \$.19 per square foot of land area. The subject has a land assessment of \$1,728 or \$.19 per square foot of land area which falls within the range of the comparables contained in this record. Furthermore, three of the comparables have land assessments of \$.19 per square foot of land area which is the same as the subject's land assessment. 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. The Board finds these four comparables are very similar in location, size, design, age and most features to the subject. These comparables had improvement assessments ranging from \$12,836 to \$16,188 or from \$14.38 to \$17.50 per square foot of living area. The subject has an improvement assessment of \$12,296 or \$13.25 per square foot of living area which falls below 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: May 21, 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

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COUNTY

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