



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

APPELLANT: Sharilyn Kibler
DOCKET NO.: 16-05902.001-R-1
PARCEL NO.: 09-02-34-208-004

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: \$3,138
IMPR.: \$7,133
TOTAL: \$10,271

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 768 square feet of living area. The dwelling was constructed in 1955 as noted in the property record card submitted by the appellant. The property has a 6,600 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 four comparable sales. The comparables are described as 1-story dwellings of frame exterior construction containing 768 or 840 square feet of living area. One of the comparables was a manufactured mobile home as reported in the property record card. The dwellings were constructed in 1955 or 1960. Two comparables have either a garage or a carport containing 400 or 240 square feet of building area, respectively. The comparables were reported to have sites ranging in size from 5,000 to 13,542 square feet of land area. The comparables were reported to be sold from January 2012 to

January 2014 for prices ranging from \$10,000 to \$15,000 or from \$11.90 to \$19.53 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 \$2,340 to \$8,378 or from \$2.79 to \$10.91 per square foot of living area. The subject has an improvement assessment of \$7,199 or \$9.37 per square foot of living area. The comparables have land assessments ranging from \$3,067 to \$6,933 or from \$.48 to \$.81 per square foot of land area. The subject has a land assessment of \$3,138 or \$.48 per square foot of land 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 \$10,337. The subject's assessment reflects a market value of \$31,014 or \$40.38 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 2 to 4 years prior to the January 1, 2016, assessment date. Furthermore, comparable #1 was a manufactured mobile home unlike the subject. 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 \$24,076 and a land value of \$9,416 for a total estimated value under the cost approach of \$33,492 which is higher than 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.

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 \$3,067 to \$6,933 or from \$.48 to \$.81 per square foot of land area. The subject has a land assessment of \$3,138 or \$.48 per square foot of living area which falls within the range of the comparables contained in this record. Furthermore, comparable #2 which is located next door to the subject also has a land assessment of \$.48 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 gave less weight to comparable #1 since it was a manufactured mobile home unlike the subject. The Board finds the best evidence to be the remaining three comparables which are nearly identical in size, age and most features to the subject. These comparables have improvement assessments ranging from \$6,069 to \$8,378 or from \$7.90 to \$10.91 per square foot of living area. The subject's improvement assessment of \$7,199 or \$9.37 per square foot of living area falls within the range of the best comparables contained in this record. Therefore, no reduction in the subject's improvement assessment is warranted.

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.

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.

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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