



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

APPELLANT: Deborah Barger  
DOCKET NO.: 16-07491.001-R-1  
PARCEL NO.: 07-29-122-08-000

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

**LAND:** \$1,922  
**IMPR.:** \$45,000  
**TOTAL:** \$46,922

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Hardin 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 is improved with a one-story dwelling with a stone exterior containing 2,120 square feet of living area. The dwelling was constructed in 2006 and is approximately 10 years old. Features of the home include a slab foundation, central air conditioning, one fireplace and a two-car attached garage with 460 square feet of building area. The property is also improved with a pole frame building with 1,200 square feet of building area. The property has a 4.1-acre site and is located in Elizabethtown, Cave Township, Hardin County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellant submitted information on four comparables improved with two, 2-story dwellings and two, 1-story dwellings of brick exterior construction that range in size from 1,232 to 5,180 square feet of living area. The dwellings range in age from 5 to 38 years old. Three comparables have basements with two having finished area, two comparables have central air conditioning, three comparables each have one fireplace and each comparable

has a garage ranging in size from 323 to 680 square feet of building area. From the grid analysis prepared by the appellant it appears that comparables #1 through #3 have sites ranging in size from .5 acres to 6.270 acres. Appellant's comparable #1 has a pending sale for \$82,500 or \$34.38 per square foot of living area, including land. Comparables #2 through #4 sold from September 2013 to August 2017 for prices ranging from \$75,000 to \$195,000 or from \$14.48 to \$158.28 per square foot of living area, including land.

The appellant asserted that comparable #1 is selling for \$82,500 but has an assessment reflecting a market value of \$128,285, demonstrating this property is over-assessed. The appellant stated that comparable #2 sold in 2017 for a price of \$90,000 but had an assessment reflecting a market value of \$165,540. The appellant also reported that comparable #3 sold for \$75,000 but had an assessment reflecting a market value of \$110,445, much higher than the purchase price.

With respect to assessment inequity the appellant's comparables have land assessments ranging from \$3,953 to \$15,813, while the subject has a land assessment of \$1,922. The comparables have improvement assessments ranging from \$22,664 to \$40,950 or from \$4.41 to \$18.39 per square foot of living area. The subject property has an improvement assessment of \$45,000 or \$21.23 per square foot of living area.

The appellant also submitted a written statement explaining that 342 people were reassessed in 2016. The appellant submitted a spreadsheet identifying the people in Hardin County that were reassessed from 2015 to 2016. She also explained that Hardin County had fired the assessor and replaced the assessor with Joshua Reagor, who was not licensed to be an assessor. The appellant also submitted paragraphs from the Hardin County Board minutes where the assessor stated he would start the reassessments in the northeast corner of Hardin County and be finished by the end of the year, however, he did not accomplish that. She also stated that she was told in a county board meeting that approximately 25 properties in the county have never been assessed.

Based on this evidence the appellant requested the subject's total assessment be reduced to \$23,790.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,922. The subject's assessment reflects a market value of \$142,924 or \$67.41 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Hardin County of 32.83% as determined by the Illinois Department of Revenue. The board of review briefly described the subject property as an earth sheltered house built in 2006 on a 4.1-acre site that is not being farmed. The front of the house is covered in stone and has 2,120 square feet of living area and an attached garage. It further stated the property has a pole frame building containing 1,200 square feet, with part being converted to finished living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables improved with three, 1-story dwellings and one, 1.5-story dwelling of stone, frame, or log construction that range in size from 1,676 to 2,974 square feet of living area. The dwellings range in age from 9 to 70 years old. Each home has central air conditioning, two comparables have fireplaces, and three comparables have garages ranging in size from 400 to 648 square feet of building area. Each comparable also has a shed or a barn ranging in size from

250 to 1,200 square feet of building area. The comparables have sites ranging in size from 2.0 to 13.50 acres. The sales occurred from September 2013 to October 2016 for prices ranging from \$135,000 to \$215,000 or from \$53.80 to \$128.28 per square foot of living area, inclusive of the land.

The comparables have land assessments ranging from \$1,525 to \$5,980 or from \$150.33 to \$762.50 per acre. The subject has a land assessment of \$1,922 or \$468.78 per acre. The comparables have improvement assessments ranging from \$43,454 to \$60,921 or from \$18.08 to \$36.35 per square foot of living area. The board of review then combined the building area of all improvements to arrive at a range of \$12.27 to \$23.11 per square foot of total building area. The subject has an improvement assessment of \$45,000 or \$22.13 per square foot of living area or \$11.90 per square foot of total building area.

The board of review provided three additional strictly equity comparables consisting of a 1-story earth sheltered home, a 1.5-story earth sheltered home and a 1-story dwelling that range in size from 1,520 to 1,980 square feet of living area. The dwellings range in age from 5 to 36 years old. Each home has central air conditioning, two comparables have a garage with either 576 or 864 square feet of building area. Comparable #7 also has a 323 square foot shed. These properties have sites ranging in size from .34 to 45 acres. The comparables have improvement assessments ranging from \$27,804 to \$50,353 or from \$20.48 to \$33.34 per square foot of living area or from \$16.61 to \$20.48 per square foot of total building area. Comparables #5 and #6 have land assessments of \$12,647 and \$3,318 or \$20,074 and \$9,759 per acre. Comparable #7 has a farmland assessment of \$338 for 45 acres and a homesite assessment of \$7,907.

The board of review also explained that these three comparables had not had their assessments increased by the Supervisor of Assessments office during the 2016 assessment year except for the 5% factor that was applied to all properties or their building assessment was increased by 10% or less before factoring. The board of review asserted that Mr. Reagor was trying to correct some of the most incorrect assessments in the county. The properties that received the largest correction were properties that were within one mile of the river to the south of the county and properties in the northwest part of the county. The board of review presented a map on page 59 of its submission depicting the location of those parcels that had assessment changes in 2016.

In rebuttal the board of review argued that appellant's comparables #1, #2 and #3 should not be considered because the sales took place in 2017 and 2018 and not before 2016. The board of review also contends these properties are inferior in quality to the subject property. The board of review also explained that appellant's comparable #4 is a metal pole frame building with 1,232 square feet of living area with a 560 square foot carport/utility building attached to the east side of the dwelling. The board of review contends this comparable is inferior to the subject in dwelling size, number and size of outbuildings, and storage (garage vs. carport).

The board of review requested there be no change in the assessment.

In rebuttal the appellant challenged the qualifications of Reagor and questioned the selection of the properties that were reassessed.

### **Conclusion of Law**

The appellant contends in part 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 record contains eight comparable sales submitted by the parties to support their respective positions. The Property Tax Appeal Board gives less weight to appellant's comparable sales #1 and #2 due to differences from the subject in style, each being a two-story home, and the fact the sales occurred in 2018 and 2017, not proximate in time to the assessment date. The Board also gives less weight to appellant's sale #3 due to its size relative to the subject dwelling and its May 2017 sale date not being proximate in time to the assessment date. The Board gives less weight to board of review sale #1 due to the differences from the subject in age. Less weight was given to board of review comparable #3 due to its 1.5-story design and log construction. The three remaining sales submitted by the parties, appellant's sale #4 and board of review sales #2 and #4, received the most weight by the Property Tax Appeal Board. These properties were improved with one-story dwellings with varying degrees of similarity to the subject in size, age and features. These properties sold from September 2013 to October 2016 for prices ranging from \$135,000 to \$195,000 or from \$74.34 to \$158.28 per square foot of living area, inclusive of the land. The subject's assessment reflects a market value of \$142,924 or \$67.41 per square foot of living area, including land, which is within the overall price range but below the range on a square foot basis as established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

Alternatively, 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 a reduction in the subject's assessment is not warranted on this basis.

The record contains assessment information on eleven comparables submitted by the parties in support of their respective positions. As previously stated, less weight was given appellant's comparables #1, #2, and #3 due to differences from the subject dwelling in style and size. Additionally, the sales of these properties after the January 1, 2016 assessment date suggests that their 2016 assessments were excessive, which undermines the reliability and validity of the 2016 assessments in establishing assessment inequity. The Board gives less weight to board of review comparable #1 due to differences from the subject in age; less weight is given board of review comparable #3 due to differences from the subject in style and construction and less weight is given board of review comparable #6 due to its 1.5-story design. The remaining comparables, appellant's comparable #4 and board of review comparables #2, #4, #5 and #7, received the most

weight. These properties have improvement assessments ranging from \$22,664 to \$50,353 or from \$18.39 to \$33.34 per square foot of living area. The subject's improvement assessment of \$45,000 or \$22.13 per square foot of living area falls well within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not justified.

With respect to the land assessment, the comparables have land assessments ranging from \$1,525 to \$15,813. The subject's land assessment of \$1,922 is well supported and equitable considering the comparables in this record.

The Board further finds that its jurisdiction is limited to determining the correct assessment of property. To the extent the appellant contends the Hardin County Assessment Officials erred in reassessing a limited number of properties in 2016 and/or the individual assigned to the role of Supervisor of Assessments or to reassess the properties had no qualifications for the position, the Property Tax Appeal Board has no authority over these issues. The Property Tax Appeal Board does recognize, however, that both sections 9-75 and 9-80 of the Property Tax Code provide authority to the chief county assessment officer or the township assessor to revise assessments in any year or assess and make changes or alterations in the assessment of property as though originally made. (35 ILCS 200/9-75, 9-80). These sections appear to undermine the appellant's argument regarding the authority for selective reassessment of a few properties in an assessment district.

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



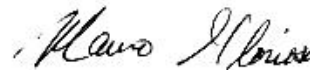
Member

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 21, 2020



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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