



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

APPELLANT: Jeffrey King
DOCKET NO.: 17-00053.001-R-1
PARCEL NO.: 06-06-20-406-003

The parties of record before the Property Tax Appeal Board are Jeffrey King, 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: \$12,120
IMPR.: \$42,880
TOTAL: \$55,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Tazewell County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2017 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 duplex of brick exterior construction with 2,204 square feet of living area. The duplex is approximately 67 years old. Features include an unfinished basement, central air conditioning and a detached garage with 484 square feet of building area. The property has a 14,000 square foot site and is located in Morton, Morton Township, Tazewell County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with one-story duplexes of brick or brick and siding exterior construction that range in size from 1,719 to 2,500 square feet of living area. The duplexes range in age from 49 to 54 years old. The appellant indicated one comparable has an unfinished basement, each comparable has central air conditioning and three comparables have garages ranging in size from 475 to 500 square feet of building area. The comparables have sites ranging in size from 9,000 to 18,000 square feet of land area. The sales

occurred from June 2015 to August 2017 for prices ranging from \$138,000 to \$166,000 or from \$62.00 to \$84.35 per square foot of living area or from \$69,000 to \$83,000 per unit. The appellant requested the subject's assessment be reduced to \$53,375 to reflect a market value of approximately \$160,125.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$59,970. The subject's assessment reflects a market value of \$182,446 or \$82.74 per square foot of living area and \$91,223 per unit, land included, when using the 2017 three-year average median level of assessment for Tazewell County of 32.87% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. Comparable sales #3 and #4 are the same sales as appellant's comparables #3 and #1, respectively. The two additional sales are improved with one-story duplexes of brick and vinyl or brick and wood exteriors with 2,750 and 1,712 square feet of living area, respectively. The duplexes are 15 and 47 years old. One comparable has a basement, each comparable has central air conditioning, one comparable has a fireplace and one comparable has an attached garage with 880 square feet of building area. These two properties have sites of 18,300 and 6,534 square feet of land area, respectively. Comparables #1 and #2 sold in July 2016 and October 2016 for prices of \$285,000 and \$140,000 or for \$103.64 and \$81.78 per square foot of living area or \$142,500 and \$70,000 per unit, land included, respectively. The board of review contends the subject property is properly assessed and no reduction is warranted.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on six comparable sales in support of their respective positions, with two comparables being common to both parties. The Board gives less weight to appellant's comparable #2 as this property sold in 2015 not as proximate in time to the assessment date as the remaining comparables. The Board gives less weight to board of review sale #1 due to its superior age, superior amenities and larger garage with reference to the subject property. The Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #3 and board of review comparable sales #2, #3 and #4, which includes the two common sales. These four comparables sold for prices ranging from \$138,000 to \$166,000 or from \$74.07 to \$84.35 per square foot of living area and \$69,000 to \$83,000 per unit, including land. The subject's assessment reflects a market value of \$182,446 or \$82.74 per square foot of living area and \$91,223 per unit, inclusive of the land, which is above the overall price range and above the range on a per unit basis. The Board finds that only one comparable sold for more per square foot of living area than reflected by the subject's estimated value on a square foot basis, but this is justified when considering the comparables smaller size with reference to the subject

property. Based on this evidence the Board finds a 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: 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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