



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

APPELLANT: Gregory D. & Lori L. Prichard
DOCKET NO.: 17-00055.001-R-1
PARCEL NO.: 05-05-22-404-024

The parties of record before the Property Tax Appeal Board are Gregory D. & Lori L. Prichard, the appellants; and the Tazewell 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 **Tazewell** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$17,020
IMPR.: \$100,380
TOTAL: \$117,400

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 dwelling of frame and masonry construction with 2,428 square feet of living area. The dwelling was constructed in 2009. Features of the home include a full basement that has 1,800 square feet of finished area, central air conditioning, a fireplace and a 1,096 square foot garage.¹ The property has a 31,799 square foot site and is located in Groveland, Groveland Township, Tazewell County.

The appellants' appeal is based on both overvaluation and assessment equity. In support of the overvaluation argument the appellants submitted a grid analysis containing four comparable

¹ The parties differ as to the size of the subject's dwelling and whether the subject's basement has finished area. The Board finds the best evidence of the subject's size is the sketch of the subject's dwelling on the subject's Property Record Card (PRC) submitted by the board of review. The Board finds the best evidence of whether the subject's basement has finished area was the subject's Multiple Listing Service (MLS) data sheet submitted by the board of review.

sales that were located within the same neighborhood code as the subject property. The comparables had lot sizes ranging from 33,541 to 37,462 square feet of land area. The comparables were one-story or two-story dwellings of frame and masonry construction that ranged in size from 1,800 to 2,537 square feet of living area. The comparables had other features with varying degrees of similarity to the subject. The comparables sold from September 2004 to January 2014 for prices ranging from \$56,900 to \$339,900 or from \$22.42 to \$181.37 per square foot of living area, including land. These same comparables were also used by the appellants to support the assessment equity argument. The comparables had land assessments ranging from \$5,860 to \$16,990 or from \$.16 to \$.46 per square foot of land area. The comparables had improvement assessments ranging from \$60,210 to \$103,630 or from \$33.45 to \$41.27 per square foot of living area.

The appellants' evidence revealed that the subject was purchased in June 2013 for a price of \$380,000 or \$156.51 per square foot of living area, including land.

Based on this evidence, the appellants requested that the subject's total assessment be reduced to \$112,000. The requested assessment would reflect a total market value of \$336,034 or \$138.40 per square foot of living area, land included. The request would lower the subject's land assessment to \$15,000 or \$.47 per square foot of land area and the improvement assessment to \$97,000 or \$39.95 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$117,400. The subject's assessment reflects a market value of \$356,081 or \$146.66 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Tazewell County of 32.97% as determined by the Illinois Department of Revenue. The subject has a land assessment of \$17,020 or \$.54 per square foot of land area and an improvement assessment of \$100,380 or \$41.34 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparable properties that were located in the same neighborhood as the subject property. The comparables had lot sizes ranging from 27,007 to 42,253 square feet of land area. The comparables were similar one-story dwellings of frame and masonry construction that ranged in size from 2,209 to 2,654 square feet of living area. The comparables had other features with varying degrees of similarity to the subject. The comparables sold in June or August 2016 for prices ranging from \$373,000 to \$510,000 or from \$166.97 to \$192.16 per square foot of living area, including land. These same comparables were also used by the board of review to support the subject's assessment. The comparables had land assessments ranging from \$16,000 to \$24,980 or \$.51 and \$.59 per square foot of land area. The comparables had improvement assessments ranging from \$115,800 to \$144,900 or from \$52.42 to \$57.06 per square foot of living area.

The board of review's evidence included a brief critiquing the appellants' submission.

Based on this evidence the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellants contend in part that 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven comparable sales for the Board's consideration. The Board gave less weight to the appellants' comparable sales due to their sale dates occurring greater than 35 months prior to the January 1, 2017 assessment date at issue. The Board finds the best sales in the record were the board of review's comparable sales. These comparables were most similar to the subject in location, lot size, dwelling style, age, size and features. These comparables also sold more proximate in time to the January 1, 2017 assessment date at issue, than did the appellants' comparable sales. The best comparables sold in June or August 2016 for prices ranging from \$373,000 to \$510,000 or from \$166.97 to \$192.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$356,081 or \$146.66 per square foot of living area, including land, which falls below the range established by the best comparables in this record and appears to be under assessed. Based on this evidence the Board finds a reduction in the subject's assessment is justified based on overvaluation.

As to the appellants' assessment equity argument, the Board finds the parties' comparables had land sizes ranging from 27,007 to 42,253 square feet of land area and had land assessments ranging from \$5,860 to \$24,980 or from \$.16 to \$.59 per square foot of land area. The subject's land assessment of \$17,020 or \$.54 per square foot of land area falls within the range of the land comparables in this record. As to the appellants' improvement assessment argument, the Board gave less weight to the appellants' comparables #2 and #3, due to their considerably smaller sizes when compared to the subject. In addition, comparable #3 was significantly older than the subject and was a dissimilar two-story style dwelling. The Board finds the parties' remaining comparables were most similar to the subject in location, style, size, age and features. These comparables had improvement assessments that ranged from \$97,650 to \$144,900 or from \$40.84 to \$57.06 per square foot of living area. The subject has an improvement assessment of \$100,380 or \$41.34 per square foot of living area, which falls within the range established by the best comparables in this record on a total improvement assessment basis, but below the range on a per square foot basis and appears to be under assessed. Based on this record, the Board finds the appellants failed to demonstrate with clear and convincing evidence that the subject's land and improvement assessment was inequitably assessed and a reduction in the subject's assessment is not justified on the grounds of uniformity.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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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