



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

APPELLANT: Everett & Judith Lawrence
DOCKET NO.: 17-00107.001-R-1
PARCEL NO.: 07-07-29-401-007

The parties of record before the Property Tax Appeal Board are Everett & Judith Lawrence, the appellants; and the Macon 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 **Macon** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$7,572
IMPR.: \$72,358
TOTAL: \$79,930

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Macon 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 exterior construction with 1,839 square feet of living area. The dwelling was constructed in 2016. Features of the home include a full finished basement, central air conditioning, a fireplace and a 528-square foot garage. The property has a .63-acre site and is located in Decatur, Hickory Point Township, Macon County.

The appellants submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvement and overvaluation as the bases of the appeal. In support of these arguments, the appellants submitted information on four comparable properties located from .07 of a mile to 6.1 miles from the subject. The comparables are situated on parcels that range in size from .32 to .95 acres of land area. They are improved with one, 1.5 story dwelling and three, one-story dwellings of frame construction that range in size from 1,834 to 3,099 square feet of living area. The homes were built from 1996 to 2017. Features of the comparables include full basements, two with finished areas, central air

conditioning, a fireplace, and a garage ranging in size from 534 to 896 square feet in building area. The comparables have improvement assessments ranging from \$42,879 to \$95,369 or from \$21.43 to \$37.97 per square foot of living area. The comparables sold from August 2014 to August 2017 for prices ranging from \$210,000 to \$340,000 or from \$100.10 to \$149.93 per square foot of living area, including land.

The appellants also submitted photographs of the subject and each of the comparables along with their respective property record cards, two articles regarding the population decline in the Decatur metropolitan area resulting in a poor real estate market in Macon County, along with a brief stating that the four comparables that they submitted are the same four properties chosen by the Hickory Point Township collector in his assessment of their property. Appellants' also affirmed that the board of review had lowered their land assessment, so it is not the subject of this appeal.

Based on this evidence, the appellants 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 \$79,930, which reflects a market value of \$239,097 or \$130.01 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Macon County of 33.43% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$72,358 or \$39.35 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on six comparable properties, two of which were also submitted by the appellants. The comparables are located from .07 of a mile to 2.93 miles from the subject and are situated on parcels ranging in size from .30 to .98 acres of land area. They are improved with one-story dwellings of frame exterior construction built from 1999 to 2017 and ranging in size from 1,696 to 3,099 square feet of living area. The comparables have full basements, two with finished areas,¹ central air conditioning, three comparables have a fireplace, and each comparable has a garage ranging in size from 616 to 896 square feet of building area.

They have improvement assessments ranging from \$56,506 to \$95,598 or from 30.85 to \$40.25 per square foot of living area. The properties sold from August 2014 to December 2017 for prices ranging from \$260,000 to \$345,000 or from \$109.71 to \$155.21 per square foot of living area, land included.²

In addition to the grid analysis, the board of review also submitted property record cards for each comparable and a memorandum stating that "economic factors that may affect the subject property have the same effect on property throughout the township, as well as the entire country." The board of review further states that the best comparable sales submitted for the

¹ The basement finish of three of the comparables is stated as "unknown" on both the grid analysis and brief submitted by the board of review.

² Appellants' comparable #2 and board of review comparable #1 are the same property, however, the dwelling was "just built and sold in 2017". Per the board of review's brief, it used the full assessed values for land and improvements as 100% completed for 2018. The appellants' used the partial assessed values as shown on the 2017 assessments.

Board's review are those located in Grayhawk 2nd Addition in Forsyth, 2.6 miles north of the subject property.

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

In rebuttal, appellants submitted a brief disputing the accuracy of some of the data on the board of review's grid analysis including the distance of some of the comparables from the subject and the use of properties located in Forsyth as comparables for the subject which is located in a rural area of Decatur. Appellants further note that the subject property has a septic system while the board of review's comparables in the Village of Forsyth have all city facilities including sanitary sewers and are in close proximity to a park, a desirable golf course and bike and walking trails.

Conclusion of Law.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board, as two comparables were submitted by both parties. The Board gave less weight to appellants' comparable #3, board of review comparable #5, and appellants' comparable #4/board of review comparable #6 as all three of those comparables are older dwellings when compared to the subject. Also, appellants' comparable #3 is of 1.5-story design, dissimilar to the subject's one-story design. Further, appellants' comparable #4/board of review comparable #6 sold in December 2014, which is dated and less indicative of fair market value as of the subject's January 1, 2017 assessment date. The Board also gave less weight to board of review comparables #2 and #4 as comparable #2 is a larger dwelling with a larger garage and a smaller lot when compared to the subject and comparable #4 is located almost 3 miles distant from the subject in Beaver Creek Subdivision and is of unknown basement finish which diminishes its value in the Board's comparative analysis.

The taxpayers argued 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.

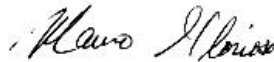
The Board finds appellants' comparable #1, appellants' comparable #2/board of review comparable #1, and board of review comparable #3 are more similar to the subject in location, design, age, dwelling size, and most features. These comparables sold from December 2016 to December 2017 for prices ranging from \$242,000 to \$300,000 or \$131.95 to \$155.21 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$239,097 or \$130.01 per square foot of living area, including land, which falls below the range established by the most similar comparable sales in this record. Even 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. Therefore, no reduction in the subject's assessment is warranted on this basis.

The taxpayers also contend assessment inequity as one of the bases of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessment must be proven 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 appellants did not meet this burden of proof and a reduction in the subject's improvement assessment is not warranted.

The Board finds appellants' comparable #1, appellants' comparable #2/board of review comparable #1, and board of review comparable #3 are more similar to the subject in location, design, age, dwelling size, and most features. They had improvement assessments that ranged from \$42,879 to \$72,975 or from \$21.30 to \$37.97 per square foot of living area. The subject has an improvement assessment of \$72,358 or \$39.35 per square foot of living area, which falls within the range established by the most similar comparables in this record on an assessed basis but above the range on a per square foot basis. After considering adjustments to the comparables for differences in size and some features when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported.

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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, no reduction in the subject's assessment is warranted.

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: December 18, 2018



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

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