



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

APPELLANT: Ernest Dorchinecz  
DOCKET NO.: 17-04458.001-R-1  
PARCEL NO.: 17-13-23-319-016-00

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

**LAND:** \$3,293  
**IMPR.:** \$9,237  
**TOTAL:** \$12,530

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Christian 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 concrete block exterior construction with 1,344 square feet of living area. The dwelling is 118 years old. Features of the home include a fireplace.<sup>1</sup> The property has a 7,100 square foot site and is located in Taylorville, Taylorville Township, Christian County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of these arguments, the appellant submitted information on three comparables located in the same neighborhood code as the subject property as defined by the local assessor. The comparables were improved with one-story dwellings of frame exterior construction ranging in size from 1,000 to 1,200 square feet of living area.<sup>2</sup> Two comparables have central air conditioning and two comparables have either a 336 or 360 square foot garage. The comparables

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<sup>1</sup> The appellant claims the subject's fireplace is inoperable.

<sup>2</sup> The appellant's analysis did not disclose information for the age of the comparables.

sites each have 7,100 square feet of land area. The comparables sold from August 1996 to August 2014 for prices ranging from \$18,656 to \$30,000 or from \$15.55 to \$27.27 per square foot of living area including land. The comparables have improvement assessments ranging from \$4,030 to \$7,560 or from \$3.36 to \$7.56 per square foot of living area.

The appellant also submitted a copy of the decision of the Christian County Board of Review disclosing the subject property had a total assessment of \$16,633 reflecting a market value of \$50,160 or \$37.32 per square foot of living area, including land, when using the 33.16% three-year average median level of assessment for Christian County and an improvement assessed value of \$13,253 or \$12.38 square foot of living area. The appellant requested the subject's assessment be reduced to \$12,530.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property.

### **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 no reduction in the subject's assessment is warranted.

The Board finds the comparable sales provided by the appellant are dated and less likely to reflect the subject's market value as of the January 1, 2017 assessment date.

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

The Board finds the only evidence of assessment equity to be the appellant's comparables. The comparables have improvement assessments that range from \$3.36 to \$7.56 per square foot of building area. The subject's improvement assessment of \$12.38 per square foot of building area falls above the range established by the appellant's comparables. The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). The Board has examined the evidence submitted by the appellant and finds that a reduction in the assessed valuation of the subject property is warranted commensurate with the appellant's request.

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.

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Chairman



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Member

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Member



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Member

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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 23, 2019



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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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Ernest Dorchinecz  
726 West Adams  
Taylorville, IL 62568

COUNTY

Christian County Board of Review  
Christian County Courthouse  
101 S. Main Street  
Taylorville, IL 62568