



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

APPELLANT: William R. Kook  
DOCKET NO.: 17-04678.001-R-1  
PARCEL NO.: 11-25-21-106-007-00

The parties of record before the Property Tax Appeal Board are William R. Kook, 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:** \$ 5,600  
**IMPR.:** \$14,500  
**TOTAL:** \$20,100

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 frame construction that is approximately 126 years old. The dwelling contains 1,648 square feet of living area. Features include an unfinished basement, central air conditioning, a fireplace and a 1,040 square foot garage. The subject has a 25,600 square foot site. The subject property is located in Pana Township, Christian County.

The appellant contends the subject property is inequitably assessed. In support of this claim, the appellant submitted a grid analysis of four comparable properties located within 13 blocks of the subject. The comparables consist of one-story dwellings of frame construction that are from 81 to 126 years old. The comparables have basements; three comparables have central air conditioning; one comparable has a fireplace; and each has a garage that range in size from 336 841 square feet of building area. The dwellings range in size from 1,560 to 2,019 square feet of living area and are situated on sites that contain from 12,000 to 17,500 square feet of land area.

The comparables have improvement assessments ranging from \$11,007 to \$21,965 or from \$6.62 to \$11.25 per square foot of living area. Land assessments ranged from \$2,883 to \$3,378 or from \$.19 to \$.24 per square foot of land area.

The appellant also submitted the final decision issued by the Christian County Board of Review disclosing the subject's final assessment of \$25,416. The subject has an improvement assessment of \$19,270 or \$11.69 per square foot of living area and a land assessment of \$6,146 or \$.24 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessments.

The board of review did not timely submit its "Board of Review Notes on Appeal" or 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. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

### **Conclusion of Law**

The taxpayer argued assessment inequity as the basis to 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.

As an initial matter, the Board finds the Christian County Board of Review failed to submit its "Board of Review Notes on Appeal" or 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. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

With respect to the subject's improvement assessment, the appellant submitted assessment information on four suggested comparable properties. The comparables had varying degrees of similarity when compared to the subject. The comparables have improvement assessments that ranged from \$11,007 to \$21,965 or from \$6.62 to \$11.25 per square foot of living area. The subject has an improvement assessment of \$19,270 or \$11.69 per square foot of living area, which falls above the range established by the only assessment comparables contained in the record on a per square foot basis. After considering adjustments to the comparables for differences to the subject, the Board finds the subject's improvement assessment is excessive and a reduction is warranted.

With respect to the subject's land assessment, the record contains four land comparables submitted by the appellant. The Board gave less weight to comparables #2 and #4 due to their considerably smaller land sizes when compared to the subject. Despite being smaller in land area, the Board finds land comparables #1 and #3 submitted by the appellant are more similar in

land size when compared to the subject. They have land assessments of \$3,327 and \$3,378 or \$.19 and \$.22 per square foot of land area. The subject has a land assessment of \$6,146 or \$.24 per square foot of land area, which is greater than the most similar land comparables contained in the record. Therefore, a reduction in the subject's land 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.

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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: December 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

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APPELLANT

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COUNTY

Christian County Board of Review  
Christian County Courthouse  
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