



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

APPELLANT: William & Jacqueline Stewart
DOCKET NO.: 17-04783.001-R-1
PARCEL NO.: 09-20-107-034

The parties of record before the Property Tax Appeal Board are William & Jacqueline Stewart, the appellants; and the Morgan 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 **Morgan** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$3,490
IMPR.: \$31,380
TOTAL: \$34,870

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Morgan 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 part two-story and part one-story frame dwelling containing 1,748 square feet of living area that is approximately 90 to 100 years old. Features of the home include a 1,002-square foot unfinished basement, central air conditioning, and a 672-square foot garage. The property is situated on a 10,754-square foot lot and is located in Jacksonville, 15-10 Assessment District #2 Township, Morgan County.

The appellants contend assessment inequity with respect to the land and improvement as the bases of the appeal. In support of these arguments, the appellants submitted information on four equity comparables located from “next door” to “around the corner” from the subject property. The properties are improved with two-story or part two-story and part one-story dwellings of frame exterior construction ranging in size from 1,528 to 2,046 square feet of living area. The dwellings were each reportedly between 90 to 100 years old, and each feature an unfinished basement, central air-conditioning, and a garage ranging in size from 460 to 720 square feet of

building area. The dwellings have lots ranging in size from 5,610 to 12,348 square feet of land area. The comparables have land assessments ranging from \$2,290 to \$5,070 or from \$.28 to \$.55 per square foot of land area, and have improvement assessments ranging from \$20,240 to \$29,270 or from \$13.89 to \$19.16 per square foot of living area.¹ The appellants also submitted property tax assessment information for the subject property and each of the appellant's equity comparables depicting descriptive information, color photographs and schematic drawings of each property, and a copy of the classified section of the Jacksonville Journal-Courier listing the assessments for the properties in the subject's township. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$3,141 and improvement assessment to \$28,242.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,870. The subject property has a land assessment of \$3,490 or \$.32 per square foot of land area, and an improvement assessment of \$31,380 or \$17.95 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located from "next door" to "one block away" from the subject property. The board of review comparable #4 was also utilized by the appellants as comparable #1. The comparables are improved with two-story or part two-story and part one-story dwellings of frame exterior construction ranging in size from 1,456 to 2,136 square feet of living area. The dwellings were each approximately 100 years old. The homes each feature an unfinished basement, central air-conditioning, and a garage ranging in size from 216 to 720 square feet of building area. Comparable #1 has an additional 240-square foot carport and comparable #2 has a fireplace. The properties have land assessments ranging from \$2,660 to \$4,450 or from \$.36 to \$.63 per square foot of land area, and improvement assessments ranging from \$28,980 to \$41,630 or from \$15.81 to \$20.01 per square foot of living area.² The board of review also submitted a narrative and copies of the property record cards for the subject and its own comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend assessment inequity regarding the land and the improvement as the bases 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 appellants did not meet this burden of proof and no reduction in either the subject's land assessment or improvement assessment is warranted.

¹ The Property Tax Appeal Board has corrected the improvement prices per square foot of living area on the appellants' grid using the improvement assessments divided by the size of the living areas.

² The Property Tax Appeal Board has similarly corrected the improvement prices per square foot of living area on the board of review's grid using the improvement assessments divided by the size of the living areas.

The parties submitted a total of seven equity comparables including the parties' common comparable in support of their respective positions before the Property Tax Appeal Board. The comparables have varying degrees of similarity to the subject in terms of location, design, age, construction, dwelling sizes, lot sizes, and most features. These seven comparables had land improvement assessments ranging from \$2,290 to \$5,070 or from \$.28 to \$.63 per square foot of land area. The comparables had improvement assessments ranging from \$20,240 to \$41,630 or from \$13.89 to \$20.01 per square foot of living area. The subject's land assessment of \$3,490 or \$.32 per square foot of land area, and improvement assessment of \$31,380 or \$17.95 per square foot of living area falls within the range established by the parties' comparables.

After considering necessary adjustments to the comparables for some differences from the subject, the Board finds that the appellants did not demonstrate by clear and convincing evidence that the subject is inequitably assessed. Therefore, the Board finds that the subject's land and improvement assessments are supported and, therefore, no reduction in either assessment is warranted.

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 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: July 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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APPELLANT

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COUNTY

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