



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

APPELLANT: Brian & Julie Stagen
DOCKET NO.: 17-05054.001-R-1
PARCEL NO.: 11-14-07-276-005

The parties of record before the Property Tax Appeal Board are Brian & Julie Stagen, the appellants; and the Ford 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 **Ford** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$8,580
IMPR.: \$54,000
TOTAL: \$62,580

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Ford 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 frame and masonry dwelling with 1,600 square feet of living area. The dwelling was constructed in 2011. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 672-square foot garage. The property has a 16,000 square foot site and is located in Paxton, Patton Township, Ford County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on three equity comparables located within the same block as the subject property. The comparable properties are improved with one-story frame and vinyl-sided dwellings ranging in size from 1,719 to 2,073 square feet of living area. The homes each feature a basement with one having finished area. Each dwelling also has central air-conditioning, a fireplace, and a garage ranging in size from 755 to 1,012 square feet of building area. The equity comparables have improvement assessments ranging from \$61,600 to \$65,640 or from \$30.06 to \$35.83 per square foot of living

area. Appellants' evidence also includes the final decision of the Ford County Board of Review disclosing the subject's final improvement assessment of \$58,090 or \$36.31 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$54,000 or \$33.75 per square foot of living area.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property. The Property Tax Appeal Board notified the Ford County Board of Review by a letter dated April 11, 2019 that they are found to be in default.

Conclusion of Law

The taxpayers contend 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 appellants 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 appellants' assessment equity comparables which includes three properties that are similar to the subject in location, design, age, dwelling size, and most features. These comparables had improvement assessments that ranged from \$61,600 to \$65,640 or from \$30.06 to \$35.83 per square foot of living area. The subject's improvement assessment of \$58,090 or \$36.31 per square foot of living area is above the range established by the only equity comparables in this record.

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 §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 appellants and finds that a reduction in the assessed valuation of the subject property commensurate with the appellant's request 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: August 18, 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

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

APPELLANT

Brian & Julie Stagen
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COUNTY

Ford County Board of Review
Ford County Courthouse
200 West State Room 104
Paxton, IL 60957