



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

APPELLANT: Karen Savoree  
DOCKET NO.: 17-06164.001-R-1  
PARCEL NO.: 09-14-31-200-009

The parties of record before the Property Tax Appeal Board are Karen Savoree, the appellant, and the Edgar 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 **Edgar** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$7,670  
**IMPR.:** \$120,210  
**TOTAL:** \$127,880

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Edgar 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 part one-story and part two-story dwelling<sup>1</sup> of brick and frame exterior construction with 3,962 square feet of living area. The dwelling was constructed in 1999. Features of the home include a basement with 1,500 square feet of finished area, central air conditioning, three fireplaces, an 828 square foot garage and a 648 square foot inground swimming pool. The property has a 5.75-acre site and is located in Paris, Paris Township, Edgar County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. As to the market value argument, the appellant only submitted one sale for appellant's comparable #8 property. In order to establish a claim of overvaluation based on recent sales, the

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<sup>1</sup> While the appellant described the subject as a 1.5-story dwelling, the appellant provided a copy of the subject's property record card which includes a schematic drawing describing the home as part one-story and part two-story.

party must supply at least three recent comparable sales (86 Ill.Admin.Code §1910.65(c)(4)). Thus, the Board has insufficient data from the appellant to analyze an overvaluation argument.

In support of the inequity argument with respect to the improvement assessment, the appellant submitted information on nine comparables located from .6 of a mile to 9.3-miles from the subject. The comparables consist of two, one-story dwellings, five, 1.5-story dwellings, a two-story and a 2.5-story dwelling of frame or frame and brick exterior construction. The homes were built from 1912 to 2008 based upon the underlying property record cards and according to the appellant, the oldest dwelling has been remodeled. The dwellings range in size from 2,299 to 5,255 square feet of living area. Seven comparables have basements, four of which have finished areas, central air conditioning and a garage. Eight of the comparables have either one or three fireplaces. Four comparables each have inground swimming pools. Three of the comparables were described as lakefront properties. The comparables have improvement assessments ranging from \$47,000 to \$140,940 to \$10.36 to \$28.58 per square foot of living area. Comparable #8 sold in August 2017 for \$160,000 or \$69.60 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$83,614 or \$21.10 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$127,880. The subject property has an improvement assessment of \$120,210 or \$30.34 per square foot of living area.

In response to the appellant's equity evidence, the board of review contends that the comparables are dissimilar to the subject primarily due to age. Appellant's comparable #2, contrary to as reported by the appellant, has an above-ground pool which is not assessed as real property by the assessing officials.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables where the board of review performed an analysis of the "assessed value per square foot of the attached home improvements only" as none of the board of review comparables has inground pools like the subject and several have additional extra buildings. The eight comparables are located from .89 of a mile to 11.47-miles from the subject property. The comparables consist of three, one-story dwellings, a 1.5-story dwelling, two, part one-story and part 1.5-story dwellings, a part one-story and part two-story and a two-story dwelling of frame, brick or frame and brick exterior construction. The homes were built between 1991 and 2011 and range in size from 2,746 to 3,852 square feet of living area. Each comparable has a basement, six of which have finished areas, central air conditioning and a garage. Six of the comparables have one to three fireplaces. The comparables have improvement assessments ranging from \$80,430 to \$143,430 or from \$29.29 to \$41.16 per square foot as reported by the board of review's modified analysis.

The board of review also provided a multi-page grid analysis of six comparable sales. The comparables consist of five, one-story and a 1.5-story dwelling which are each dissimilar to the subject part one-story and part two-story dwelling. Furthermore, the dwellings are each significantly smaller than the subject dwelling by more than 1,000 square feet for each supposedly comparable dwelling. Based upon the appellant's insufficient market value

presentation and the lack of similarity of the comparable sales presented by the board of review, the Board will not further analyze this market value evidence.

In rebuttal, the appellant provided a five-page single-spaced memorandum, grids of corrections<sup>2</sup> to both the equity and sales comparables presented by the board of review along with copies of applicable property record cards and/or Multiple Listing Service (MLS) sheets to support factual assertions. Besides discussing the merits of the chosen comparables, the appellant discussed the relative decreases in property taxes for the comparables as compared to the increased property taxes on the subject since 2013.<sup>3</sup>

As to the equity comparables presented by the board of review, it was argued that comparable #1 was located on a lake with access to city amenities as compared to the subject which is in rural Paris Township. Comparable #2 is also located in town with related services and situated on a golf course. Board of review comparable #3 has a lot that is three times the size of the subject parcel and fails in the analysis to account for a full guest house and three pole buildings such that the improvement assessment does not accurately reflect all of the features of the property. Comparable #4 has a 32-acre lot and three pole buildings not accounted for in the analysis along with the fact the dwelling was constructed in 2011. Board of review comparable #5 on a golf course has access to city services but also includes an adjacent lot that was not accounted for in the board of review's analysis along with failing to account for the detached garage on the property. Comparables #6, #7 and #8 each have access to city amenities and are located either on a lake or a golf course. Comparable #7 "has the exact same floorplan of the subject" but also has a machine shed on the property with more fireplaces than reported by the board of review in its analysis.

Since the appellant did not sufficiently set forth an overvaluation argument, the analysis of the appellant's response to the comparable sales data will not be detailed; the appellant noted differences in date of sale, errors in characteristics and the desirable locations of the comparables with access to more city amenities.

Next, the appellant discussed at length and set forth in grids data on "neighborhood" assessment comparables and "neighborhood" sales. Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the newly discovered comparable assessment equity and sales data submitted by appellant in conjunction with her rebuttal argument.

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<sup>2</sup> As part of the "corrections," the Board finds that the appellant was using the total assessment and further misunderstands "living area square footage" for assessment purposes versus what may be reported by listing agents. For assessment purposes, above-ground living area is used for calculation of living area square footage. Finished basement areas, which do not have the same level of finish, are merely assessed as an additional amenity in assessment calculations. For instance, the subject dwelling with an improvement assessment of \$120,210 divided by 3,962 square feet results in an improvement assessment of \$30.34 per square foot of living area.

<sup>3</sup> In this regard, it must be noted that the Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86 Ill. Admin. Code, Sec. 1910.10(f)).

### **Conclusion of Law**

The taxpayer 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/did not meet* this burden of proof and a reduction in the subject's assessment *is/is not* warranted.

The parties submitted a total of seventeen equity comparables to support their respective positions before the Property Tax Appeal Board. Lesser weight has been given to appellant's comparables #2, #3, #4, #5, #6, #7 and #8 due to differences in dwelling size and/or story height when compared to the subject dwelling of 3,962 square feet and part one-story and part two-story design. The Board has given no weight to the board of review comparables due to the lack of similarity in dwelling size and/or design.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #9 based upon the similarities in dwelling sizes when compared to the subject despite that each of these homes have inferior unfinished basements as compared to the subject. These comparables had improvement assessments of \$26.17 and \$21.27 per square foot of living area. The subject's improvement assessment of \$30.34 per square foot of living area is above the best comparables in this record but appears justified given the subject's newer age and 1,500 square feet of finished basement area as compared to these two comparables. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Karen Savoree  
15980 E 1100th Rd  
Paris, IL 61944

COUNTY

Edgar County Board of Review  
Edgar County Courthouse  
111 N. Central Avenue  
Paris, IL 61944