



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

APPELLANT: Karen Savoree
DOCKET NO.: 17-06165.001-C-1
PARCEL NO.: 09-18-01-457-006

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: \$1,740
IMPR.: \$29,310
TOTAL: \$31,050

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 two apartment buildings of frame or frame and brick exterior construction that were each built prior to 1950. Building #1 is a one-story structure and building #2 is a two-story structure. The buildings contain a total building area of 5,646 square feet. Building #1 is divided into two apartments consisting each of one bedroom/one bath units. Building #2 is divided into four apartments consisting each of two bedroom/one bath units. The property has an 11,172 square foot site and is located in Paris, Paris Township, Edgar County.

The appellant contends both overvaluation and lack of assessment equity with respect to the improvement as the bases of the appeal. In support of these arguments, the appellant submitted information on three comparables with both sales and equity data. The comparables are located within .7 of a mile from the subject. The parcels range in size from 20,580 to 25,308 square feet of land area and each parcel has been improved with two buildings of either one-story or two-story design. The frame, brick or frame and brick buildings on each parcel range in total size

from 3,360 to approximately 11,200 square feet of building area and were constructed from prior to 1950 to 1999 based on the attached property record cards. The comparables have four to sixteen apartment units of either one bedroom/one bath or two bedroom/one bath styles. The comparables sold in either January or March 2018 for prices ranging from \$84,900 to \$199,900 or from \$12,494 to \$32,000 per apartment unit or from \$17.35 to \$38.10 per square foot of building area, including land.¹ The comparables have improvement assessments ranging from \$35,700 to \$88,920 or from \$5,558 to \$13,420 per apartment unit or from \$7.29 to \$15.98 per square foot of building area.

Based on this evidence, the appellant requested a total assessment of \$27,050 which would reflect a market value of approximately \$81,150 or \$13,525 per apartment or \$14.37 per square foot of building area, including land. The appellant requested an improvement assessment reduction to \$25,310 or \$4,218 per apartment or \$4.48 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,050. The subject's assessment reflects a market value of \$94,377 or \$15,730 per apartment unit or \$16.72 per square foot of building area, land included, when using the 2017 three year average median level of assessment for Edgar County of 32.90% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$29,310 or \$4,885 per apartment or \$5.19 per square foot of building area.

In response to the appellant's evidence, the board of review noted comparable #1 was a much newer complex and had an incorrect sale price reported by the appellant (see Footnote 1). Appellant's comparable #2 is a much larger complex and with better construction grade and condition factor than the subject property. Appellant's comparable #3 was noted as a single-family dwelling that has been converted into apartments.

In addition, the board of review noted Edgar County is rural and "sales are extremely limited." Furthermore, the board of review contended this type of housing is also somewhat limited but argues that the assessment comparables it presented are "much more similar to the subject."

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables which were located from .71 of a mile to 2.09-miles from the subject. The parcels range in size from 13,000 to 60,450 square feet of land area and each parcel has been improved with one to three buildings of one-story or two-story design. The frame or brick buildings on each parcel range in total size from 2,880 to 13,696 square feet of building area and were constructed from 1948 to 1978. The comparables have four to sixteen apartment units of either one bedroom/one bath or two bedroom/one bath styles. The comparables have improvement assessments ranging from \$29,660 to \$117,920 or from \$3,080 to \$8,105 per apartment unit or from \$4.81 to \$11.26 per square foot of building area.

¹ The appellant's supporting documentation depicts a sale price for appellant's comparable #1 of \$128,000 rather than \$136,000 as reported in her grid analysis. The Board has analyzed the data based upon a sale price of \$128,000.

The board of review supplied no market value evidence to support its estimated market value of the subject property in light of its assessment. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant contended that the board of review's evidentiary submission did not accurately reflect the market or sales of similar rental properties in Paris.

As to each of the board of review comparables, the appellant recited differences in age, number of apartment units, updates, location and/or access to area amenities which make the comparables superior to the subject property.

In rebuttal the appellant also outlined street addresses and sales dates/prices for purportedly comparable rental properties which sold in January 2018. 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 sales submitted by appellant in conjunction with her rebuttal argument.

Conclusion of Law

The appellant contends 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 a reduction in the subject's assessment is not warranted.

The appellant submitted three comparable sales to support the overvaluation argument before the Property Tax Appeal Board; the board of review provided no comparable sales data other than reporting a correction to appellant's sale #1. The Board has given reduced weight to appellant's comparable sale #2 as this property has sixteen apartment units as compared to the subject six-unit property.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3. The Board finds that adjustments to the sale price of appellant's comparable #1 would be necessary to make it more equivalent to the subject due to its newer age. These most similar comparables sold for prices of \$128,000 and \$84,900 or for \$32,000 and \$14,150 per apartment or for \$38.10 and \$17.35 per square foot of building area, including land, respectively. The subject's assessment reflects a market value of \$94,377 or \$15,730 per apartment unit or \$16.72 per square foot of building area, including land, which is supported by the best comparable sales in this record when adjusting for differences. Therefore, the Board finds a reduction in the subject's assessment is not justified.

The appellant also contended unequal treatment in the subject's assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the

burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds that the subject property is equitably assessed and no reduction in the subject's 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.



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