



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

APPELLANT: Karen Savoree
DOCKET NO.: 17-06166.001-C-1
PARCEL NO.: 09-18-12-159-001

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 **a reduction** 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: \$14,690
IMPR.: \$28,960
TOTAL: \$43,650

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 one-story apartment buildings of frame exterior construction that were each built in 2001. Each building contains 2,108 square feet of living area for a total building area of 4,216 square feet; the buildings are each divided into two apartments each of which contain 1,054 square feet of living area. The four apartments are two bedroom/one bath units with a private garage. The property has a 43,747 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 .9 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 4,894 to 11,200 square feet of building area and were constructed from 1950 to 1999 based on the attached property record cards. The comparables have four to twelve 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 \$34,000 per apartment unit or from \$17.35 to \$40.48 per square foot of building area, including land. 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 \$43,650 which would reflect a market value of approximately \$130,950 or \$32,738 per apartment or \$31.06 per square foot of building area, including land. The appellant requested an improvement assessment reduction to \$28,960 or \$7,240 per apartment or \$6.87 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 \$61,950. The subject's assessment reflects a market value of \$188,298 or \$47,075 per apartment unit or \$44.66 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 \$47,260 or \$11,815 per apartment or \$11.21 per square foot of building area.

In response to the appellant's evidence, the board of review contended that appellant's comparables #2 and #3 were each substantially older than the subject apartment buildings. As to appellant's comparable #1 which is more similar to the subject in age, the board of review contends that the reported sale price was erroneous and should have been reported as occurring in March 2018 for \$128,000 or \$32,000 per apartment or \$38.10 per square foot of building area, including land. In addition, due to a revaluation of the appellant's comparable #1, the assessment data presented by the appellant was also erroneous and should have reflected an improvement assessment of \$40,410 or \$10,103 per apartment or \$12.03 per square foot of building area.

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 three equity comparables, where board of review comparable #2 was the same property as appellant's comparable #1 with different sale and equity data as discussed previously. The comparables are located from .4 of a mile to 1.75-miles from the subject. The parcels range in size from 18,298 to 86,684 square feet of land area and each parcel has been improved with either two or four buildings of one-story design. The frame buildings on each parcel range in total size from 3,360 to 8,192 square feet of building area and were constructed from 1998 to 2001 based on the attached property record cards. The comparables have four or eight apartment units of either one bedroom/one bath or one bedroom/1.5 bath styles. The comparables have improvement assessments ranging from \$40,410 to \$138,620 or from \$10,103 to \$17,328 per apartment unit or from \$12.03 to \$16.92 per square foot of building area.

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. Besides discussing the merits of the chosen comparables, the appellant discussed the relative decreases in property taxes for the comparables since 2009 as compared to the increased property taxes on the subject since 2009 when the appellant purchased the subject property.¹

As to board of review comparable #1, while the property has a similar age and design to the subject, the appellant asserted the property was more centrally located in a desirable part of the community and near other public amenities. Board of review comparable #2, which is the appellant's comparable #1, is very similar to the subject but this property is located on a quiet street and near a public park. As to board of review comparable #3, the appellant contends this property consisting of twice as many apartments as the subject, is a series of brick buildings located on a quiet street on the edge of town and is situated on a nearly two-acre parcel.

In rebuttal the appellant also outlined street addresses and sales dates/prices for purportedly comparable rental properties. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of three comparable sales, with one common property with a differing sale price presented, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable sale #2 as this property is significantly older than the subject and has sixteen apartment units as compared to the subject four-unit property.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3 along with board of review comparable sale #1/appellant's comparable #1 with a lower sale price of \$128,000 than was reported by the appellant. The common property is similar to subject property in several respects and given the greater age of appellant's comparable #3, upward adjustments to the sale price would be necessary to make it more equivalent to the subject.

¹ 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)).

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 \$188,298 or \$47,075 per apartment unit or \$44.66 per square foot of building area, including land, which is above the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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 and considering the reduction in assessment for overvaluation, the Board finds that the subject property is equitably assessed and no further 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

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COUNTY

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