



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

APPELLANT: Marvin W & Jeanna K Mowen  
DOCKET NO.: 18-00084.001-F-1  
PARCEL NO.: 19-0-0022-002-00

The parties of record before the Property Tax Appeal Board are Marvin W & Jeanna K Mowen, the appellants; and the Adams 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 **Adams** County Board of Review is warranted. The correct assessed valuation of the property is:

<b>F/Land:</b>	\$11,930
<b>Homesite:</b>	\$1,290
<b>Residence:</b>	\$65,920
<b>Outbuildings:</b>	\$4,253
<b>TOTAL:</b>	\$83,393

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Adams County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2018 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 dwelling of brick and frame siding exterior construction with 2,060 square feet of living area. The dwelling was constructed in 2010. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a four-car garage containing 1,230 square feet of building area. The property has a 1.6 acre homesite and is located in Fowler, Ellington Township, Adams County.

Marvin Mowen appeared before the Property Tax Appeal Board contending assessment inequity on the improvement and outbuilding as the bases of the appeal. In support of these arguments the appellants submitted photographs, and a grid analysis for the outbuilding and a grid analysis for the improvement. Mowen submitted information on three equity comparables for the improvement. These comparables were located within two miles of the subject property. The

comparables have sites that contain either 1.5 or 5 acres of land area. The comparables are improved with one-story dwellings of brick or frame siding exterior construction that range in size from 1,850 to 2,400 square feet of living area. The comparables range in age from 9 to 13 years old. Each comparable has a full basement with one comparable having finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 900 to 1,100 square feet of building area. The comparables have improvement assessments ranging from \$58,110 to \$65,930 or from \$27.47 to \$31.41 per square foot of living area.<sup>1</sup>

Mowen submitted information on three metal sheds located within 1.5 miles of the subject. These sheds range in size from 2,000 to 2,531 square feet of building area and are from 2 to 9 years old. These comparables have outbuilding assessments ranging from \$3,800 to \$6,400 or from \$1.50 to \$3.20 per square foot of building area. Based on the evidence, the appellants' request a reduction in their improvement assessment and outbuilding assessment.

Under cross-examination, Mowen acknowledged that the sheet he submitted from an appraisal was a schematic diagram of the subject property and no valuation information. Mowen testified that his machine shed does not have a bathroom or running water. Mowen reiterated that his comparables are not in a subdivision. Mowen testified that his comparables like his property have city water and septic systems.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$107,820. The subject property has an improvement assessment of \$76,200 or \$36.99 per square foot of living area. The subject property has an outbuilding assessment of \$18,400 or \$8.00 per square foot of building area. Representing the board of review was Todd Eyler, First Assistant State's Attorney; and Georgene Zimmerman, CCAO/Clerk of the Board of Review.

The board of review argued that the appellants' comparable #1 is 18 years old instead of 13 years old and appellants' comparables #2 and #3 are all siding, while the subject property is mostly brick. Also, the calculations of the improvement assessment were incorrect.

Eyler called Georgene Zimmerman as his witness.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables for the residence. These comparables are located from 3.84 to 5.94 miles from the subject property. The comparables have sites ranging in size from .46 of an acre to 2.57 acres of land area. The comparables are improved with one-story dwellings of brick; brick and vinyl; stone and vinyl; brick, stone and vinyl or stone, stucco, and vinyl exterior construction that range in size from 1,665 to 2,136 square feet of living area. The comparables were built from 2008 to 2012. Each comparable has full basement with three comparables having finished area and a garage two-car or three-car.<sup>2</sup> The comparables have improvement assessments ranging from \$76,660 to \$93,770 or from \$42.12 to \$49.35 per square foot of living area.

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<sup>1</sup> The appellants' calculations for the improvement assessment per square foot was incorrect.

<sup>2</sup> The board of review's grid analysis did not disclose central air conditioning or fireplaces.

The board of review did not submit any information for the equity argument on the machine shed.

Based on the evidence, the board of review requested a reduction in the subject's outbuilding assessment.

Under cross-examination, Zimmerman testified that she does not supervise the township assessor. Zimmerman testified that she does not assess the properties. The properties are assessed by the local township assessor. Zimmerman testified that the board of review comparables are not in the same school district as the subject.

Under written rebuttal, the appellants' argued that the board of review comparables were located in Quincy, in the Quincy School District, and in subdivisions, whereas the appellants' comparables are his next door neighbors and in the same school district, Unity Unit 4, as the subject property.

### **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.

With respect to the subject's improvement assessment, the record contains eight suggested assessment comparables for the Board's consideration. The Board gave less weight to the board of review comparables due to their location being from 3.84 to 5.94 miles to the subject, in subdivisions and in a different school district. The Board finds the best evidence of assessment equity to be the appellants' comparables. These comparables are similar when compared to the subject in location, dwelling size, age and features. These comparables had improvement assessments that ranged from \$58,110 to \$65,930 or from \$27.47 to \$31.41 per square foot of living area. The subject's improvement assessment of \$76,200 or \$36.99 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellants did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

The appellants also argued that the subject's machine shed was not uniformly assessed. The record contained three suggested machine shed comparables for the Board's consideration. The Board finds that these machine sheds were the best evidence of assessment equity. These comparables were most similar in location, age, exterior construction and building size. These comparables had outbuilding assessments that ranged from \$3,800 to \$6,400 or from \$1.50 to \$3.20 per square foot of building area. The subject's improvement assessment of \$18,400 or \$8.00 per square foot of building area falls above the range established by the best comparables

in this record. Based on this record the Board finds the appellants did demonstrate with clear and convincing evidence that the subject's outbuilding was inequitably assessed and a reduction in the subject's assessment is 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: January 16, 2024



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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