



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

APPELLANT: Trevor Beck
DOCKET NO.: 18-00197.001-R-1
PARCEL NO.: 20-0-0716-009-00

The parties of record before the Property Tax Appeal Board are Trevor Beck, the appellant; 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:

LAND: \$ 25,250
IMPR.: \$131,450
TOTAL: \$156,700

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 siding and stone exterior construction that has 2,510 square feet of living area. The dwelling was built in 2016. The home features a full basement that is partially finished, central air conditioning, a fireplace and a 1,336 square foot three-car garage. The subject property has a 5.23 acre or 227,819 square foot site. The subject property is located in Melrose Township, Adams County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted four comparable sales located from .53 to 7.11 miles from the subject. The comparables consist of a one and one-half story and three, one-story dwellings of siding and stone or stone and Dryvit exterior construction that were from 2 to 15 years old. One comparable was reported to have an unfinished basement and three comparables have a partial finished basement. Other features include central air conditioning, one or two fireplaces and each comparable has a garage that

range in size from 1,100 to 1,724 square feet of building area. The dwellings range in size from 2,483 to 3,015 square feet of living area and are situated on sites that range in size from 36,300 to 225,000 square feet of land area. The comparables sold from May 2016 to November 2018 for prices ranging from \$370,000 to \$450,000 or from \$144.28 to \$163.64 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$167,480. The subject's assessment reflects an estimated market value of \$501,137 or \$199.66 per square foot of living area including land when applying the 2018 three-year average median level of assessment for Adams County of 33.42% as determined by the Illinois Department of Revenue.

With respect to the appellant's evidence, the board of review made some minor corrections to the appellant's comparable sales grid analysis, most notably the exterior construction for comparable #1; the basement size and lack of basement finish for comparable #2; and the number of bathrooms, dwelling size and amount of finished basement area for comparable #4. The board of review also argued appellant's comparable #2 is located in a different school district than the subject.

In support of the subject's assessment, the board of review submitted seven comparables, only three of which had sold.¹ The three comparable sales are located from 1.38 to 6.94 miles from the subject and consist of one-story dwellings of brick, brick and vinyl or stone exterior construction that were built from 1997 to 2017. The comparables have a full or partial finished basement and a three-car or a four-car garage. No information was provided with respect to central air conditioning or fireplaces. The dwellings range in size from 1,966 to 2,700 square feet of living area and are situated on sites that range in size from .64 to 1.79 acres of land area. The comparables sold from September 2017 to July 2018 for prices ranging from \$335,000 to \$440,000 or from \$162.96 to \$191.07 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued many of the comparables submitted by the board of review had not sold. The appellant argued comparable #4 is located in a more desirable area and is situated near a large private lake. Comparable #7 is located in a private country club setting which have city utilities.

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

¹ The Board will not further address assessment equity comparables #1, #2, #3 and #5 submitted by the board of review. The Board finds this evidence fails to address the overvaluation or market value argument raised by the appellant.

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 seven comparable sales for the Board's consideration. The comparables had varying degrees of similarity and dissimilarity when compared to the subject in proximate location, land area, design, age, dwelling size and features. For example, six of the comparables have considerably smaller sites requiring an upward adjustment to make them more equivalent to the subject. The comparables sold for wide ranging prices from \$335,000 to \$450,000 or from \$144.28 to \$191.07 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$501,137 or \$199.66 per square foot of living area including land, which falls above the range established by both parties' comparables. The Board further finds not one comparable in this record sold in excess of \$500,000. After considering logical adjustments to the comparables for differences when compared to the subject, such as land area, dwelling size, age and features, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, a 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: September 15, 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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