



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

APPELLANT: David M. and Mary K. Wellman  
DOCKET NO.: 18-00689.001-R-1  
PARCEL NO.: 20-0-0716-003-00

The parties of record before the Property Tax Appeal Board are David M. and Mary K. Wellman, the appellants, by attorney Natalie Oswald, of Schmiedeskamp Robertson Neu & Mitchell, LLP in Quincy; 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:** \$21,880  
**IMPR.:** \$166,620  
**TOTAL:** \$188,500

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 masonry exterior construction with 3,247<sup>1</sup> square feet of living area. The dwelling was constructed in 2016. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a three-car garage with 1,543 square feet of building area. The subject also features an inground swimming pool. The property has a 3.8 acre or 165,528 square foot site and is located in Quincy, Melrose Township, Adams County.

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<sup>1</sup> The Property Tax Appeal Board finds the best evidence of the subject's dwelling size was presented by the board of review which contained the builder's plans and calculation of the subject's dwelling size. The appellants provided no credible evidence to support a subject dwelling size of 3,168 square feet of living area.

The appellants contend overvaluation and assessment inequity as the bases of the appeal. The subject's land assessment was not challenged. The appellants submitted information on four comparable sales and nine comparables for the inequity argument.

The four comparables submitted in support of the overvaluation argument are located from 0.53 to 7.11 miles from the subject property.<sup>2</sup> The comparables have sites that range in size from 32,280 to 225,000 square feet of land area and area improved with three, 1.0-story dwellings and one, 1.5-story dwelling of brick and vinyl, stone and siding or stone and dryvit exterior construction that range in size from 2,483 to 3,015 square feet of living area. The homes were built from approximately 2003 to 2015. Each comparable has a basement, two with finished area, central air conditioning and a garage ranging in size from 1,100 to 1,724 square feet of building area. Three of the comparables each have one or two fireplaces. The comparables sold from May 2016 to November 2018 for prices ranging from \$370,000 to \$450,000 or from \$144.28 to \$173.08 per square foot of living area, land included.

In support of the inequity claim, the appellants submitted nine equity comparables located within 0.53 to 7.11 miles from the subject property.<sup>3</sup> Three of the comparables are located in the same neighborhood code assigned by the township assessor as the subject, one in a different neighborhood code and five have no neighborhood code information provided. Five of the comparables are improved with 1.0-story dwellings, three with 1.5-story dwellings and one with a 2.0-story dwelling. Exterior construction materials consist of brick and vinyl, stone and siding and stone and dryvit. The homes range in size from 2,483 to 3,126 square feet of living area and were built from approximately 2003 to 2015. Each of the comparables have basements, six with finished area, central air conditioning and a three-car or four-car garage. Eight of the comparables have one or two fireplaces. The nine comparables have improvement assessments ranging from \$90,130 to \$135,210 or from \$31.25 to \$52.00 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$153,202 or \$47.18 per square foot.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$216,580. The subject's assessment reflects a market value of \$648,055 or \$199.59 per square foot of living area, land included, when using the 2018 three year average median level of assessment for Adams County of 33.42% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$194,700 or \$59.96 per square foot of living area.<sup>4</sup>

The board of review submitted comments on the appellants' grid analysis which identified multiple discrepancies in the subject and comparable property information. The board of review provided supporting documentation for the correct data which included Parcel Information pages, a permit application and Multiple Listing Service (MLS) sheets. The board of review also

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<sup>2</sup> The board of review provided corrected grid information for the appellants' market value and equity comparables. The board of review's information was supported by parcel information pages, a permit application and Multiple Listing Service sheets.

<sup>3</sup> The appellant's counsel did not complete Section V grid with the description of the comparables, which was provided by the board of review.

<sup>4</sup> Improvement assessment per square foot assumes an improvement assessment of \$194,700 and a dwelling size of 3,247 square feet. ( $\$194,700 / 3,247 = \$59.96$ )

provided a split of the subject's improvement assessment between the house and inground swimming pool as \$182,030 and \$12,670, respectively. The board of review identified the appellants' comparable #2 as being located in the Payson/Seymour school district which is smaller and more rurally located when compared to the subject's school district. The board of review further identified the appellants' comparables #6 through #9 as being located in Quincy Township compared to the subject's Melrose Township.

In support of its contention of the correct assessment on market value grounds, the board of review submitted information on three comparables located from 1.38 to 6.94 miles from the subject property.<sup>5</sup> The comparables have sites that range in size from 0.64 to 1.79 acres and are improved with 1.0-story dwellings of stone or brick and vinyl exterior construction that range in size from 1,966 to 2,700 square feet of living area. The homes were built from 1997 to 2017. Each comparable has a basement with finished area and a three-car or four-car garage. No information regarding central air conditioning or fireplaces was provided for these sales. 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, land included.

To support assessment uniformity, the board of review submitted a grid analysis of seven comparables located from the same street as the subject to 6.94 miles from the subject property. The comparables are improved with six, 1.0-story dwellings and one, 1.5-story dwelling of brick, stone, brick and vinyl, stone and dryvit, stone and siding or stone and stucco exterior construction. The dwellings were built from 1997 to 2017 and range in size from 1,966 to 2,700 square feet of living area. Each comparable has a basement with finished area and a three-car or four-car garage. Details on central air conditioning and fireplaces were not provided. The comparables have improvement assessments ranging from \$96,960 to \$149,590 or from \$48.09 to \$56.67 per square foot of living area.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellants contend in part the market value of the subject property is not accurately reflected in its assessed valuation as one basis of the appeal. 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 §1910.635(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales of construction costs 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants did not meet this burden of proof.

The record contains seven comparables sales for the Board's consideration. The Board finds neither of the parties' comparable sales are particularly similar to the subject due to differences when compared to the subject. Nonetheless, the Board shall decide based on the weight and equity of the evidence, regardless of the quality of the evidence. The Board gave less weight to the appellants' comparable #1 along with board of review comparables #1 and #2 which have significantly smaller dwelling sizes when compared to the subject. The Board gave less weight

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<sup>5</sup> The board of review's comparables #4, #6 and #7 each have sales reported and are re-numbered comparable sales #1 through #3, respectively.

to the appellants' comparable #2 which differs from the subject in design and is located in a different school district from the subject. The Board gave less weight to the appellants' comparable #4 which sold in 2016 and is dated and less likely to be indicative of the subject's fair market value as of the January 1, 2018 assessment date.

The Board finds the best evidence of market value to be appellants' comparable #3 along with board of review comparable #3. These comparables have varying degrees of similarity to the subject in location, site size and age but sold more proximate to the assessment date at issue and are more similar to the subject in dwelling size and finished basement. These two comparables sold in September 2017 and April 2018 for prices of \$435,000 and \$440,000 or for \$144.28 and \$162.96 per square foot of living area, land included. The subject's assessment reflects a market value of \$648,055 or \$199.59 per square foot of living area, land included, which falls above the market values of the best comparable sales in this record. The two best comparables lack an inground swimming pool, have smaller dwelling sizes, smaller basements and are dissimilar to the subject in age and/or site size. After considering adjustments to the comparables for differences with the subject, the Board finds the preponderance of evidence does not support a reduction in the subject's assessment on market value grounds.

The appellants also argued assessment inequity as an alternative 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 did meet this burden of proof and a reduction in the subject's assessment is warranted.

The record contains 16 assessment comparables for the Board's consideration. The Board gave less weight to the appellants' comparables which differed from the subject in age, location, design, dwelling size and/or features. The Board gave less weight to the board of review's comparable #3 which differs from the subject in design and comparables #4 through #7 which are located more than a mile from the subject property. The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2 which are similar to the subject in location, age and design but differ from the subject in dwelling size and lack an inground swimming pool which the subject property features. These two comparables had improvement assessments of \$142,230 and \$149,590 or \$56.66 and \$56.67 per square foot of living area. The subject's improvement assessment of \$194,700 or \$59.96 falls above the assessments of the two best equity comparables. After considering adjustments to the comparables for differences with the subject, with respect to site size, dwelling size and inground swimming pool, the Board finds the subject's assessment appears to be inequitable and a reduction 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: November 17, 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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