



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

APPELLANT: Michael Wheeler
DOCKET NO.: 18-03574.001-R-1
PARCEL NO.: 03-00-14-000-062-00

The parties of record before the Property Tax Appeal Board are Michael Wheeler, the appellant; and the Piatt 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 **Piatt** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$2,770
IMPR.: \$11,598
TOTAL: \$14,368

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Piatt 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 is improved with a one-story dwelling of frame construction with 864 square feet of living area. The dwelling was constructed in approximately 1900 and is approximately 118 years old. Features of the property include a crawl space foundation, one bathroom and a 1-car detached garage. The property has an 8,712 square foot site and is located in Cerro Gordo, Cerro Gordo Township, Piatt County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on March 2, 2018 for a price of approximately \$28,185, rounded. The appellant identified the seller as Joshua McCarty and indicated the parties were not related. The appellant further indicated the property was sold by the owner and had not been advertised for sale. To document the transaction the appellant submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration, which disclosed the property was not advertised and the purchaser was an adjacent property owner.

In further support of the appeal the appellant submitted an appraisal estimating the subject property had a market value of \$30,000 as of November 17, 2017. The appraisal was prepared by Alicia D. Force, a state certified real estate appraiser. In estimating the market value the appraiser utilized the sales comparison approach to value using three comparable sales located in Cerro Gordo that sold from February 2017 to November 2017 for prices ranging from \$39,500 to \$49,000 or from \$27.43 to \$41.69 per square foot of living area, including land.

The appellant also provided a statement that following purchasing the property the house was found to have water damaged floors in the bathroom and kitchen requiring the removal of the toilet, kitchen sink and flooring. He further asserted there is no door on the garage and siding is falling off the garage. The appellant contends the house is not worth what he paid for it.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$12,770.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,259. The subject's assessment reflects a market value of \$46,352 or \$53.65 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Piatt County of 32.92% as determined by the Illinois Department of Revenue. The board of review asserted the appellant did not file a complaint before the board of review and the assessment change was due to the application of an equalization factor. The board of review submitted a Parcel Information Report disclosing an equalization factor of 1.062 was applied increasing the assessment from \$14,368 to \$15,529.

The board of review submitted no additional evidence.

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 Board finds the appellant purchased the subject property in March 2018 for a price of approximately \$28,185. The Board finds, however, the property had not been advertised on the open market, which calls into question the arm's length nature of the sale. Nevertheless, some consideration will be given the purchase price. The appellant also submitted an appraisal estimating the subject property had a market value of \$30,000 as of November 21, 2017. Both the purchase price and the appraised value are below the market value reflected by the subject's assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or the appraised value.

However, the record indicates that the appellant appealed the assessment directly to the Property Tax Appeal Board following receipt of the notice of assessment changed caused by the application of an equalization factor issued by the board of review. Since the appeal was filed after notification

of an equalization factor, the amount of relief that the Property Tax Appeal Board may grant is limited. Section 1910.60(a) of the rules of the Property Tax Appeal Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the increase caused by the application of the township equalization factor. 86 Ill.Admin.Code §1910.60(a).

Additionally, section 16-180 of the Property Tax Code (35 ILCS 200/16-180) provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor.

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill.App.3d 745, 753 (4th Dist. 1999). Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is supported but is limited to the pre-equalized assessment.

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: February 16, 2021



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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