



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

APPELLANT: Robert E Conley  
DOCKET NO.: 18-03587.001-R-1  
PARCEL NO.: 03-00-14-000-419-00

The parties of record before the Property Tax Appeal Board are Robert E Conley, 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:** \$3,906  
**IMPR.:** \$27,077  
**TOTAL:** \$30,983

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 after notice of application of a township equalization factor. The Property Tax Appeal Board finds that it has limited jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a 1.5-story dwelling of steel exterior construction with 1,859 square feet of living area. The dwelling was constructed in approximately 1910. Features of the home include an unfinished partial basement, central air conditioning and a 660 square foot 2.0-car garage. The property has an 18,000 square foot site and is located in Cerro Gordo, Cerro Gordo Township, Piatt County.

The appellant contends overvaluation as the basis of the appeal and submitted an appraisal and evidence for a recent sale of the subject property. In support of the recent sale, the appellant completed Section IV of the appeal form, disclosing the property was purchased on October 17, 2018 from R. E. Conley/David Conley for a price of \$60,000. The appellant indicated the sale was a transfer between family or related corporations and that the property had not been advertised on the open market. The appellant also submitted the settlement statement which

reiterated the sale date and price and confirmed that no realtor commissions were among the payments listed.

As further evidence of the overvaluation argument, the appellant submitted an appraisal estimating the subject property had a market value of \$67,000 as of September 17, 2018. The appraisal was prepared by Carol Hawkins, a certified residential real estate appraiser.

The intended use of the appraisal report was in support of a mortgage financing decision. Users of the report were identified as the lender/client. The appraiser acknowledged that the sale transaction was between family members. The appraiser noted that due to a lack of comparable sales it was necessary to expand the search area to include surrounding communities and that appropriate adjustments were made. The appraiser explained that the subject did not appear to have central air conditioning on the second floor and that no adjustments were made to comparables #1 and #2 for their lack of basement as the subject's basement is "only a 192 square foot cellar<sup>1</sup>." Additionally, the appraiser gave no value to a chicken coop reported to be in disrepair.

The only evidence of market value submitted in the record is the purchase of the subject and associated appraisal. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using three comparable sales. The comparables have varying degrees of similarity to the subject in location, age, site and features and sold from November 2017 to August 2018 for prices ranging from \$73,000 to \$79,900 or from \$26.20 to \$37.41 per square foot of living area, land included. The appraiser adjusted the comparables for differences with the subject, arriving at a range of adjusted sale prices for the comparables from \$53,900 to \$74,200 and an opinion of market value for the subject of \$67,000.

The appellant submitted a copy of the Final Notice of Assessment disclosing the assessment was increased from \$30,983 to \$32,904.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$26,239 which equates to a market value of \$78,725 or \$42.35 per square foot of living area, land included when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,904. The subject's assessment reflects a market value of \$99,951 or \$53.77 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 indicated on its submission that the appellant did not file a complaint before the board of review and submitted a copy of the subject's Parcel Information Report documenting its application of the equalization factor for the subject parcel. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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<sup>1</sup> Page 2 of the appraisal report erroneously states that "comparable 2 & 3" were not adjusted for basement. The Board finds that comparables #1 and #2 were not adjusted for basements but that comparable #3 was adjusted for its larger basement area.

### **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 only evidence of market value was an appraisal and settlement statement submitted by the appellant related to a non-arm's-length sale of the subject property. The Board gave less weight to the sale price of the subject property due to the non-arm's-length nature of the transaction.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant which provides an opinion of value for the subject of \$67,000. The subject's assessment reflects a market value of \$99,951 which is above the best evidence of market value in the record.

The record further disclosed that the appellant filed the appeal directly to the Property Tax Appeal Board after the application of a township equalization factor by the board of review. The assessment notice disclosed the assessment on the property was increased by the application of a township equalization factor of 1.0620.

Due to the fact 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 the 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 (4<sup>th</sup> 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; however, the reduction is limited to the increase in the assessment caused by the application of the township equalization factor.

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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