



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

APPELLANT: Wyllene Griffy  
DOCKET NO.: 18-04051.001-R-1  
PARCEL NO.: 04-12-16-253-037

The parties of record before the Property Tax Appeal Board are Wyllene Griffy, the appellant; and the Macon County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Macon** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$7,499  
**IMPR.:** \$22,501  
**TOTAL:** \$30,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Macon 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 part one-story and part 2-story dwelling of masonry exterior construction with 2,216 square feet of living area. The dwelling was constructed in 1928. Features of the home include a basement, a fireplace, and a 440 square foot detached garage. The property has a .46 of an acre site and is located in Decatur, Decatur Township, Macon County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on October 19, 2016 for a price of \$25,000<sup>1</sup> from Margaret

---

<sup>1</sup> Based on testimony at the hearing from both parties, the Board finds the October 2016 sale of the subject property for \$25,000 included an additional parcel that was adjacent vacant land to the rear of the property that's not buildable. In addition, the property record card for the subject parcel (04-12-16-253-037) under appeal indicated that it was the Primary PIN in a Multi-Parcel sale.

Gilbert and Susan Bielenberg, the parties to the transaction were not related, the property was advertised for sale through the Multiple Listing Service (MLS) for a period of 20-30 days and \$50,000 in renovations were completed before occupancy in October 2017. To document the sale the appellant submitted a copy of the Settlement Statement. The appellant testified that the subject property was not habitable at the time of purchase but had to make improvements to the property to make it habitable. The appellant stated she was living in the subject property as of the January 1, 2018 assessment date. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,000. The subject's assessment reflects a market value of \$90,063 or \$40.64 per square foot of living area, land included, when using the 2018 three year average median level of assessment for Macon County of 33.31% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum, noting in 2017, the township assessor reduced the assessed value due to the condition. The owner stated that the repairs would take approximately one year to complete. In 2018, a field specialist with the township office confirmed upon inspection that the repairs were completed and that the home is currently being lived in. The owner confirmed the inside and outside of the home were repaired and this is her current residence. The township assessor then increased the value of the home to reflect the current market value when compared to other homes in the area. After the 2018 board of review hearing, the assessed value was reduced from \$39,023 to \$30,000.

In support of the subject's assessment, the board of review submitted a grid analysis on three comparable sales, one of which is located within the same subdivision as the subject. The comparables have sites ranging in size from .21 to .33 of an acre and are improved with 2-story or part two-story and part one-story dwellings of masonry exterior construction that range in size from 2,042 to 2,684 square feet of living area. The dwellings were built from 1923 to 1948. The comparables each have a basement, central air conditioning and a garage with 324 or 624 square feet of building area. The comparables sold from September 2017 to April 2019 for prices ranging from \$156,500 to \$163,000 or from \$60.73 to \$76.65 per square foot of living area including land.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Property Tax Appeal Board finds the October 2016 sale price of \$25,000 for the subject does not reflect the updated condition of the subject property as of the January 1, 2018 assessment date. The Board finds the record is unrefuted that \$50,000 of renovations were made

by the appellant to the subject property after the purchase in October 2016 but before the January 1, 2018 assessment date.

The Board finds the board of review submitted three comparable sales to support the assessment of the subject property. These comparables are relatively similar to the subject property in location, age, dwelling size and features. These comparables sold from September 2017 to April 2019 for prices ranging from \$156,500 to \$163,000 or from \$60.73 to \$76.65 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$90,063 or \$40.64 per square foot of living area including land, which is significantly lower than the comparable sales provided by the board of review. After giving some minor consideration to the sale price of the subject plus the cost of the renovations that were made to the subject property after the purchase and the comparable sales provided by the board of review, the Board finds the subject's estimated market value as reflected by its assessment is well supported.

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: April 18, 2023



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Wyllene Griffy  
165 Park Place  
Decatur, IL 62522

COUNTY

Macon County Board of Review  
Macon County Office Bldg., Room 401  
141 South Main Street  
Decatur, IL 62523