



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

APPELLANT: Michael Duffield
DOCKET NO.: 18-04279.001-R-1
PARCEL NO.: 18-09-486-004

The parties of record before the Property Tax Appeal Board are Michael Duffield, the appellant; and the Bureau County Board of Review by attorneys Christopher E. Sherer and Bailey E. Felts of Giffin, Winning, Cohen & Bodewes, P.C. of Springfield.

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 **Bureau** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$2,457
IMPR.: \$24,728
TOTAL: \$27,185

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Bureau 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 of a part 1.5-story and part 1-story dwelling with a vinyl siding exterior containing 1,220 square feet of living area. The dwelling was constructed in approximately 1900 with an addition in 1995. Features of the home include a partial basement and central air conditioning. The property also has a detached garage with 600 square feet of building area and a concrete driveway that were built in 1997. The property has a 6,250 square foot site and is located in Ladd, Hall Township, Bureau County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with three, 1.5-story dwellings and one, 2-story dwelling with vinyl siding or slate exterior construction ranging in size from 1,320 to 1,716 square feet of living area. The appellant indicated the comparables range in age from 100 to 117 years old. Three comparables have full basements, each property

has central air conditioning, and each property has either a two-car or a four-car garage. The comparables have sites ranging in size from 6,250 to 18,750 square feet of land area. The sales occurred from May 2016 to October 2018 for prices ranging from \$35,000 to \$73,500 or from \$26.52 to \$45.57 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$16,666, which reflects a market value of approximately \$50,000 or \$41.00 per square foot of living area, inclusive of the land, rounded, when applying the statutory level of assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,185. The subject's assessment reflects a market value of \$82,705 or \$67.79 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Bureau County of 32.97% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with part 1.5-story and part 1-story dwellings with aluminum or vinyl siding that range in size from 1,038 to 1,341 square feet of living area. The homes were built from 1901 to 1915. Each property has a basement, central air conditioning and a garage ranging in size from 280 to 528 square feet of living area. The comparables are located in Ladd within approximately .6 miles of the subject property, each with a 6,250 square foot site. The sales occurred from December 2016 to June 2017 for prices ranging from \$65,000 to \$87,000 or from \$62.62 to \$72.90 per square foot of living area, inclusive of the land. The board of review provided copies of the property record cards for the subject and each comparable. The property record cards did not depict any of the comparables having an addition constructed in 1995 or any other year as does the subject property.

The board of review also submitted a cost approach to value estimating the subject property had a market value of \$95,172.

The board of review requested no change be made to the subject's assessment.

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 Board finds the best evidence of market value to be the comparables sales provided by the board of review. These comparables are most similar to the subject in size and features with sale dates occurring proximate in time to the assessment date at issue. These most similar comparables sold for prices ranging from \$65,000 to \$87,000 or from \$62.62 to \$72.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$82,705 or \$67.79 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well support considering the subject's

dwelling has a 1995 addition making its effective age younger than the board of review comparables as well as having a newer garage than the comparables. The Board also finds the subject's assessment is supported by the cost approach submitted by the board of review. Less weight is given the appellant's comparables due to differences from the subject dwelling in size, features and/or date of sale not being as proximate in time to the assessment date as the sales submitted by the board of review. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the subject's assessment is not justified.

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: March 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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