



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

APPELLANT: Illinois Realty Group Holdings, LLC
DOCKET NO.: 18-04528.001-R-1
PARCEL NO.: 17-13-27-402-004-00

The parties of record before the Property Tax Appeal Board are Illinois Realty Group Holdings, LLC, the appellant, by Thomas Benedick, Attorney at Law in O'Fallon; and the Christian 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 **Christian** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$3,468
IMPR.: \$8,032
TOTAL: \$11,500

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Christian 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 two-story dwelling of frame exterior construction with 1,330 square feet of living area. The dwelling was constructed in 1920. Features of the home include an unfinished basement and central air conditioning. The property has a 7,100 square foot site and is located in Taylorville, Taylorville Township, Christian County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from .4 of a mile to 9.7 miles from the subject property. The comparables have sites that range in size from 6,650 to 17,280 square feet of land area. The comparables are improved with either a 1.5-story¹ or a 2-story dwelling of frame exterior construction ranging in size from 1,176 to 2,368 square feet of living

¹ The Board finds the best evidence of the story height of appellant's comparable #3 is found in the photographic evidence provided by the appellant which depicts a 1.5-story dwelling.

area. Each comparable has a basement with two having finished area. The comparables each have central air conditioning and three comparables each have a garage. The properties sold from May 2018 to January 2019 for prices ranging from \$9,000 to \$50,000 or from \$7.18 to \$28.49 per square foot of living area land included. The appellant's evidence also disclosed that the subject property was purchased in October 2017 for a price of \$18,000 or \$13.53 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$11,500, reflecting a market value of approximately \$34,503 or \$25.94 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

The appellant also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$25,528, reflecting a market value of \$76,845 or \$57.78 per square foot of living area, including land, when using the 2018 three-year average median level of assessment for Christian County of 33.22%.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property.

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 only evidence of market value to be the comparable sales submitted by the appellant. The Board gives less weight to appellant's comparable sale #1 due to its larger dwelling size when compared to the subject. The Board also gives less weight to appellant's comparable #4 due to its distant location from the subject being more than 9 miles away. The Board finds the two remaining comparables have varying degrees of similarity when compared to the subject. These properties sold in October 2018 and January 2019 for prices of \$9,000 and \$33,500 or for \$7.18 and \$28.49 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$76,845 or \$57.78 per square foot of living area, which falls above the two best comparable sales in this record and also above the subject's reported sale in October 2017 for a price of \$18,000. The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). The Board has examined the evidence submitted by the appellant and finds that a reduction in the assessed valuation of the subject property commensurate with the appellant's request 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: June 8, 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

State of Illinois
Property Tax Appeal Board
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APPELLANT

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COUNTY

Christian County Board of Review
Christian County Courthouse
101 S. Main Street
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