



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

APPELLANT: John Hill  
DOCKET NO.: 18-04648.001-F-1  
PARCEL NO.: 01-011-006-00

The parties of record before the Property Tax Appeal Board are John Hill, the appellant; and the Jersey 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 Jersey County Board of Review is warranted. The correct assessed valuation of the property is:

<b>F/Land:</b>	\$9,290
<b>Homesite:</b>	\$3,500
<b>Residence:</b>	\$30,465
<b>Outbuildings:</b>	\$0
<b>TOTAL:</b>	\$43,255

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Jersey 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 one-story dwelling of frame and brick construction with 1,120 square feet of living area. The dwelling was originally constructed in 1965 with an addition added approximately 25 years ago. Features of the home include a full unfinished basement, central air conditioning, an attached 525 square foot garage, a 576 square foot pole shed, and a 144 square foot tool shed. The property has 67.18 acres of land and is located in Godfrey, Elsay Township, Jersey County.

The appellant contends overvaluation with regards to the subject's homesite<sup>1</sup> and dwelling as the basis of the appeal. The appellant did not contest the assessment of the farmland. In support of this argument the appellant submitted an appraisal, for estate planning purposes, estimating the subject and an adjacent property had a market value of \$633,350 as of October 8, 2016 with a land valuation of \$545,266 and the contributory value of the buildings of \$88,084. The portion of the appraisal regarding an estimated market value of the subject's homesite and dwelling involved three comparable properties of unknown locations that had allocated homesites ranging in size from 1.93 to 2.89 acres of land area. The homesites were improved with one-story dwellings that ranged in size from 1,036 to 1,704 square feet of living area. The comparables ranged in age from 18 to 60 years old and had other features with varying degrees of similarity to the subject. The comparables had sale dates ranging from February to September 2016 and sold for allocated prices ranging from \$115,278 to \$146,453 or from \$85.44 to \$111.27 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's house and homesite assessment be reduced to \$30,698. The requested assessment would reflect a total market value of \$92,353 or \$82.46 per square foot of living area, including land, when applying the 2018 three-year average median level of assessment for Jersey County of 33.24% as determined by the Illinois Department of Revenue.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the assessment for the subject's house and homesite of \$33,965. The subject's assessment reflects a market value of \$102,181 or \$91.23 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Jersey County of 33.24% 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 properties that were located from 5 to 12 miles from the subject property. The comparables had lots ranging in size from .30 of an acre to 2 acres of land area that were improved with one-story dwellings that ranged in size from 960 to 1,672 square feet of living area. The comparables were built between 1965 and 1968 and had other features with varying degrees of similarity to the subject. The comparables had sale dates ranging from April 2016 to October 2018 and sold for prices ranging from \$109,900 to \$154,900 or from \$91.11 to \$114.48 per square foot of living area, including land.

The board of review's submission included a letter critiquing the appellant's appraisal and disclosing that the appraisal's comparable #3 was not an arm's length transaction as it was a sale between a daughter and her mother.

Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal critiquing the board of review's submission.

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<sup>1</sup> The appellant's appraisers allocated .78 of an acre for the subject's homesite, while the board of review has classified .59 of an acre as the subject's homesite. The Board will use the board of review's lot size in its analysis as it appears not to include the area encompassing the pole shed and tool shed, which are not a part of this appeal.

### **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.

As an initial matter regarding the appellant's appraisal, the Board gave less weight to the value conclusion due to the appraisal's effective date occurring greater than 14 months prior to the January 1, 2018 assessment date at issue. Furthermore, the appraisers' use of a sale that was not an arm's length transaction undermines the credibility of its final estimate of market value.

The Board finds the best evidence of market value to be the board of review's comparable sales #3 and #4. These comparables were most similar to the subject in location, style, age, size and features. The best comparable sales in this record sold in July and October 2018 for prices of \$109,900 and \$147,000 or \$114.48 and \$109.70 per square foot of living area, including land, respectively. The subject's house and homesite assessment reflects a market value of \$102,181 or \$91.23 per square foot of living area, including land, which falls below the market values of the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is supported. The Board gave less weight to the parties' remaining comparable sales due to their not being an arm's length sale transaction and/or their sale dates occurring greater than 15 months prior to the January 1, 2018 assessment date at issue. Based on this evidence in this record, the Board finds 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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