



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

APPELLANT: Brandon Mohr
DOCKET NO.: 18-05450.001-R-1
PARCEL NO.: 2-53-1420-060

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

LAND: \$5,650
IMPR.: \$57,800
TOTAL: \$63,450

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Perry 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 construction with 2,069 square feet of living area. The dwelling was constructed in 2008. Features of the home include a full unfinished basement with walk-out, central air conditioning and a 576 square foot garage. The property has a .43-acre site and is located in Pinckneyville, Township 53, Perry County.

The appellant contends assessment inequity with respect to both the land and improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located from 3 to 18 miles from the subject. The comparables are described as one-story or two-story dwellings of frame construction that were built from 1996 to 2006 and range in size from 1,644 to 1,894 square feet of living area. Two comparables have full unfinished basements and one comparable has a crawl space foundation according to the property record card submitted by the appellant. Each comparable has central air conditioning and a garage ranging in size from 472 to 625 square feet of building area. Two comparables

each have one fireplace. Comparables #1 and #2 each have a pole building with 1,200 and 720 square feet of building area, respectively. The comparables have land sizes ranging from .65 to 2.24 acres of land area with land assessments ranging from \$1,872 to \$8,361 or from \$836 to \$12,863 per acre of land area. The comparables have improvement assessments ranging from \$33,017 to \$42,963 or from \$18.06 to \$26.13 per square foot of living area. Based on this evidence, the appellant requested a reduction to both the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,987. The subject property has a land assessment of \$7,187 or \$16,714 per acre of land area and an improvement assessment of \$57,800 or \$27.94 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables, three of which are located within the subject's subdivision and two are located over 2 miles from the subject. The comparables consist of one-story dwellings of stone and vinyl or brick and vinyl exterior construction ranging in size from 1,772 to 2,420 square feet of living area. The dwellings were constructed from 2003 to 2016. Each comparable has a full unfinished basement with one being a walk-out, central air conditioning and a garage ranging in size from 532 to 1,040 square feet of building area. Comparable #1 also has a 540 square foot inground swimming pool. Comparables #4 and #5 each have a pole building with 1,680 and 1,200 square feet of building area, respectively. The comparables have land sizes ranging from .44 to 30.85 acres of land area with land assessments ranging from \$3,495 to \$8,426 or from \$148.36 to \$12,905 per acre of land area. The comparables have improvement assessments ranging from \$50,594 to \$84,852 or from \$28.55 to \$38.66 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not prove by clear and convincing evidence that a reduction in the subject's improvement assessment is warranted.

The parties submitted eight equity comparables for the Board's consideration. As to the improvement assessment, the Board gave less weight to the appellant's comparables and board of review comparables #4 and #5 due to their distant locations from approximately 2.5 to 18 miles from the subject. In addition, four of these comparables have pole buildings unlike the subject and one comparable was a dissimilar two-story design when compared to the one-story design of the subject. Reduced weight was also given to board of review comparable #1 which has an inground swimming pool unlike the subject.

The Board finds the best evidence of improvement assessment equity to be board of review comparables #2 and #3. These comparables are located in the subject's subdivision and are relatively similar to the subject in dwelling size, design, age and some features. The comparables have improvement assessments of \$84,852 and \$50,594 or for \$38.66 and \$28.55 per square foot of living area. The subject has an improvement assessment of \$57,800 or \$27.94 per square foot of living area, which is bracketed by the two best comparables in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the appellant failed to prove by clear and convincing evidence that the subject's improvement assessment was inequitably assessed and therefore, a reduction in the subject's improvement assessment was not justified.

As to the land assessment, the Board gave less weight to the appellant's comparables and board of review comparables #4 and #5 due to their distant locations being from approximately 2.5 to 18 miles from the subject. In addition, four of these comparables have considerably larger land sizes than the subject's land size. The Board finds the best evidence of land assessment equity to be board of review comparables #1, #2 and #3 which are located within the subject's subdivision. These properties have land assessments ranging from \$10,448 to \$12,905 per acre of land area. The subject has a land assessment of \$16,714 per acre of land area which falls above the best comparables in the record. The Board gave most weight to comparable #1 which has a similar land size when compared to the subject. Based on this evidence, the Board finds the appellant proved by clear and convincing evidence that the subject's land assessment was inequitably assessed and a reduction in the subject's land assessment 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: 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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