



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

APPELLANT: Kwanita Irrevocable TR
DOCKET NO.: 18-05670.001-F-1
PARCEL NO.: 14-23-10-100-007

The parties of record before the Property Tax Appeal Board are Kwanita Irrevocable TR, the appellant, and the Edgar 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 **Edgar** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$1,920
Homesite:	\$870
Residence:	\$40,250
Outbuildings:	\$2,280
TOTAL:	\$45,320

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2017 decision of the Property Tax Appeal Board pursuant to section 16-180 of the Property Tax Code (35 ILCS 200/16-180) in order to challenge 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 farmland, a homesite, farm outbuilding(s) and a single-family residence, among other improvements. Only the assessment of the dwelling is at issue in this matter. The residential improvement consists of a part one-story and part two-story dwelling of wood siding exterior construction with approximately 2,754 square feet of living area. The dwelling was originally constructed in 1918 and was expanded/renovated extensively in 2016. The assessing officials report the dwelling has a D grade construction factor and a fair condition rating. Features of the home include a partial basement, central air conditioning and a 338 square foot garage. The property has a 1.12-acre site and is located in Paris, Symes Township, Edgar County.

The appellant contends assessment inequity as the basis of the appeal concerning only the subject's residential dwelling. As an initial matter, which was not refuted by the appellant in any rebuttal filing, the board of review contends that the 2018 assessment of the subject dwelling alone is \$37,600. While the total non-farm improvements have an assessment of \$45,020, according to the board of review there are other non-farm structures included in the non-farm improvement assessment besides just the dwelling that is at issue in this appeal.

In support of this argument, the appellant submitted information on three equity comparables in a grid analysis along with photographs and publicly accessible internet-based data on the properties published by the assessing officials. The comparables consist of wood frame dwellings that are either 80 or 100 years old. The homes range in size from 1,056 to 2,576 square feet of living area. Comparable #3 has a partial basement and each comparable has central air conditioning and a garage. The comparables have improvement assessments ranging from \$10,690 to \$16,290 or from \$6.32 to \$10.12 per square foot of living area.¹

Based on the foregoing evidence, the appellant requested a reduced improvement assessment for the subject property of \$25,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,170. The board of review further reported for tax year 2018 the homesite has an assessment of \$870; the farmland has an assessment of \$1,920; the non-farm improvements have a total assessment of \$45,020 (this includes the subject dwelling); and the farm buildings have a total assessment of \$2,360. The subject dwelling has an improvement assessment of \$37,600 or \$13.65 per square foot of living area.

Also, as part of its submission, the board of review proposed modifications to the subject's 2018 tax year assessments as follows:

Homesite (non-farm):	increase to \$1,490
Farmland:	no change of \$1,920
Improvements (non-farm):	decrease to \$40,530
Outbuildings:	decrease to \$2,280
TOTAL:	\$46,220

The appellant was informed of the proposed changes in each of the various aspects of the subject property for tax year 2018 and rejected these proposals, instead requesting a decision on the evidence of record.

In response to the appeal, the board of review noted that the parties were able to resolve a prior pending appeal for tax year 2017 with a total assessment of \$44,990.² Furthermore, the board of review contends that the appellant's three comparable properties are each smaller than the subject dwelling. Appellant's comparable #3 differs from the subject in a D construction grade and

¹ The data set forth is based on the corrections provided by the board of review which were not refuted by the appellant by any rebuttal submission and are thus deemed to be conceded.

² See copy of Final Administrative Decision of the Illinois Property Tax Appeal Board in Docket No. 17-06094.001-F-1 that was submitted by the appellant to establish jurisdiction. The agreed upon assessments were as follows: farmland \$1,640; homesite \$540; residence (non-farm improvements) \$40,530; and outbuildings \$2,280.

appellant's comparables #1 and #3 each have poor condition ratings. In further support, the board of review reiterated the three comparables presented by the appellant in a revised grid analysis describing the homes as follows: a 1.5-story and two, part one-story and part two-story dwellings of vinyl or vinyl and wood siding exterior construction. The dwellings were built in either 1900 or 1930 and range in size from 1,056 to 2,576 square feet of living area. Comparable #3 has a partial basement and comparable #2 has central air conditioning and a 576 square foot detached garage. Two of the comparables, like the subject, have other structures. The comparables have improvement assessments ranging from \$10,690 to \$16,290 or from \$6.32 to \$10.12 per square foot of living area. In summary, the board of review contends that the appellant's comparables are dissimilar from the subject dwelling.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables along with applicable property record cards and photographs. The comparables consist of a 1.5-story, a part 1-story and part 1.5-story and a part 1-story and a part 2-story dwelling of either wood or vinyl exterior construction. The homes were each built in 1900 with comparable #2 having been renovated in 2013. The dwellings range in size from 2,044 to 2,800 square feet of living area. Each dwelling has central air conditioning, one comparable has two fireplaces and two comparables each have garages of 576 and 864 square feet of building area, respectively. Each comparable also has other improvements. The comparables have improvement assessments ranging from \$33,730 to \$41,350 or from \$13.99 to \$16.50 per square foot of living area.

The board of review contends the comparables it has presented are similar in size, age, construction type, style and proximity to the subject given the rural setting. As a result of this equity data, the board of review proposed a reduced improvement assessment for the subject dwelling of \$11.92 per square foot of living area or approximately \$32,828.

Conclusion of Law

The taxpayer 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 record evidence indicates that a reduction in the subject's assessment is warranted.

The parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #2 due to their substantially smaller dwelling sizes when compared to the subject dwelling. While appellant's comparable #3 is more similar to the subject dwelling in size, this home is noted by the assessing officials to have a D construction grade and a poor condition rating which are both dissimilar to the subject dwelling and therefore, appellant's comparable #3 has been given reduced weight in the Board's analysis.

The Board finds the best evidence of assessment equity to be the board of review comparables which present varying degrees of similarity to the subject dwelling. These comparables had improvement assessments that ranged from \$13.99 to \$16.50 per square foot of living area and the board of review has proposed to reduce the subject's assessment to \$11.92 per square foot of living area. While the subject's improvement assessment of \$13.65 per square foot of living area falls slightly below the range established by the best comparables in this record, the Board finds a reduction in the subject's dwelling assessment commensurate with the proposal by the board of review to reflect an assessment of approximately \$11.92 per square foot of living area is appropriate.³ Therefore, based on this record, the Board finds a reduction in the subject's assessment is warranted.

³ While the board of review proposed an increase in the subject's homesite assessment, the Board finds there was no data to support such an increase and thus, the only change being made herein is to the improvement assessment of the residential dwelling.

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:

July 20, 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
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Kwanita Irrevocable TR
PO Box 254
Paris , IL 61944

COUNTY

Edgar County Board of Review
Edgar County Courthouse
111 N. Central Avenue
Paris, IL 61944