



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

APPELLANT: Brandon Barnhart
DOCKET NO.: 19-00002.001-R-1
PARCEL NO.: 23-7-0687-038-00

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

LAND: \$10,200
IMPR.: \$61,210
TOTAL: \$71,410

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Adams County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 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 containing 1,425 square feet of living area. The dwelling was built in 2007. Features of the home include a full partially finished basement, central air conditioning, a fireplace and a 564 square foot garage. The property has a 7,280 square foot site and is located in Quincy, Quincy Township, Adams County.

The appellant's appeal is based on both overvaluation and assessment equity. In support of these arguments the appellant submitted a grid analysis containing four comparable properties that were located within the same neighborhood code as the subject property. The comparables had lots with either 7,150 to 7,280 square feet of land area that were improved with one-story dwellings containing from 1,218 to 1,425 square feet of living area. The homes were built between 2006 and 2013. The comparables had full basements, that were fully or partially finished, central air conditioning and garages ranging in size from 458 to 564 square feet of building area. Two comparables had a fireplace. The comparables had other features with

varying degrees of similarity to the subject. The comparables sold from December 2012 to October 2019 for prices ranging from \$165,000 to \$180,000 or from \$120.71 to \$143.20 per square foot of living area, including land. The comparables had land assessments of \$10,200 or either \$1.40 or \$1.43 per square foot of land area and improvement assessments ranging from \$48,070 to \$54,730 or from \$34.89 to \$40.83 per square foot of living area.

The appellant's comparable grid disclosed that the subject property was purchased in January 2019 for \$214,500. The appellant's submission included information from the appellant's complaint filed with the board of review. The appellant noted on a copy of a sales ratio study that the subject's sale price was reduced by \$5,000 due to personal property included in its sale price. The sale ratio study did not include any descriptive data for the properties, which would be necessary when comparing the properties to the subject, and therefore will not be analyzed further by the Board.

Based on this evidence, the appellant requested that the subject's total assessments be reduced to \$65,000, which would reflect a market value of \$194,727 or \$136.65 per square foot of living area, including land, when using the 2019 three-year average median level of assessment for Adams County of 33.38% as determined by the Illinois Department of Revenue. The request would lower the subject's land assessment to \$8,333 or \$1.14 per square foot of land area and the subject's improvement assessment to \$56,667 or \$39.77 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,410. The subject's assessment reflects a market value of \$213,930 or \$150.13 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Adams County of 33.38% as determined by the Illinois Department of Revenue. The subject has a land assessment of \$10,200 or \$1.40 per square foot of land area and an improvement assessment of \$61,210 or \$42.95 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing four comparable properties, two of which were located within the same neighborhood code as the subject property. The comparables had lots ranging in size from 7,071 to 15,700 square feet of land area that were improved with one-story dwellings containing from 1,500 to 1,787 square feet of living area. The homes were built between 2007 and 2013. The comparables had full basements, one of which was fully finished, central air conditioning and garages ranging in size from 517 to 560 square feet of building area. One comparable had a fireplace. The comparables had other features with varying degrees of similarity to the subject. The comparables sold from October 2008 to August 2019 for prices ranging from \$235,000 to \$289,000 or from \$144.19 to \$161.72 per square foot of living area, including land. The comparables had land assessments ranging from \$10,200 to \$13,320 or from \$.82 to \$1.44 per square foot of land area and improvement assessments ranging from \$68,040 to \$75,950 or from \$42.50 to \$45.36 per square foot of living area.

The board of review argued that the subject property was purchased on January 11, 2019 for \$219,500 and submitted a copy of the subject's PTAX-203 Illinois Real Estate Transfer Declaration revealing that the property was advertised prior to its sale and no personal property was included in its purchase price. The board of review also argued that the appellant's

comparable #3 was purchased as a vacant lot and submitted a copy of the comparable's PTAX-203 Illinois Real Estate Transfer Declaration revealing that the property was a "Land/lot only" property, at the time of the sale, with an intended residential use.

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

Conclusion of Law

The appellant contends in part that 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 arm's-length purchase of the subject property on January 11, 2019 for a price of \$219,500.

The Illinois Supreme Court has defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d. 428, (1970). **A contemporaneous sale of property between parties dealing at arm's-length is a relevant factor in determining the correctness of an assessment and may be practically conclusive on the issue of whether an assessment is reflective of market value.** Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill.App.3d 369 (1st Dist. 1983), People ex rel. Munson v. Morningside Heights, Inc., 45 Ill.2d 338 (1970), People ex rel. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967); and People ex rel. Rhodes v. Turk, 391 Ill. 424 (1945).

The board of review submitted a copy of the subject's PTAX-203 Illinois Real Estate Transfer Declaration revealing that the property was advertised prior to its sale and no personal property was included in its January 2019 purchase price of \$219,500, which was not refuted by the appellant during the rebuttal period. The subject's assessment of \$71,410 reflects a market value of \$213,930, which is below the subject's purchase price and appears to be under assessed. However, the board of review did not request an increase in the subject's assessment to reflect its recent purchase price. The Board gave less weight to the parties' comparable sales analyses, as this evidence does not overcome the subject's arm's-length sale transaction. Based on the evidence in this record, the Board finds a reduction in the subject's assessment is not warranted on the grounds of overvaluation.

The taxpayer also contends assessment inequity as an alternative 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 meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight comparable properties for the Board's consideration. As to the subject's land assessment, the Board gave less weight to the board of review's comparables #2 and #3, due to their different neighborhood codes when compared to the subject. In addition, these comparables had considerably larger lots when compared to the subject. The Board finds the parties' remaining comparables were most similar to the subject in location and size. The best comparables had land assessments of \$10,200 or from \$.94 to \$1.44 per square foot of land area. The subject's land assessment of \$10,200 or \$1.40 per square foot of land area is identical to the best land comparables in the record on a total land assessment basis and within the range established by the best land comparables on a per square foot basis. Therefore, the Board finds the subject's land assessment is supported.

As to the subject's improvement assessment, the Board gave less weight to the appellant's comparable #3 due to its difference in age, when compared to the subject. The Board also gave less weight to the board of review's comparables #2, #3 and #4, due to either their different neighborhood codes or their difference in age, when compared to the subject. The Board finds the parties' remaining comparables were most similar to the subject in location, style, age, size and most features. The parties' best comparables had improvement assessments ranging from \$48,070 to \$71,370 or from \$34.89 to \$43.65 per square foot of living area. The subject's improvement assessment of \$56,667 or \$39.77 per square foot of living area falls within the range established by the best improvement comparables in this record. Therefore, the Board finds the subject's improvement assessment is supported.

Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land or improvements were inequitably assessed and a reduction in the subject's assessment based on assessment uniformity is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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:

May 18, 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

Brandon Barnhart
721 Brookfield Road
Quincy, IL 62305

COUNTY

Adams County Board of Review
Adams County Courthouse
507 Vermont Street
Quincy, IL 62301