



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

APPELLANT: Nathan Yoder
DOCKET NO.: 19-00054.001-F-1
PARCEL NO.: 02-13-17-200-010

The parties of record before the Property Tax Appeal Board are Nathan Yoder, the appellant, and the Douglas 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 **Douglas** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$433
Homesite:	\$6,749
Residence:	\$70,615
Outbuildings:	\$15,773
TOTAL:	\$93,570

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Douglas 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 includes farmland, farm outbuilding(s), a homesite and a two-story Amish single-family dwelling of frame exterior construction. The dwelling contains 3,332 square feet of living area and was constructed in 2003. Features of the home include a 1,512 square foot basement. The home is described as an Amish home which does not have electricity. The property has a 3.97-acre total site and is located in Arthur, Bourbon Township, Douglas County.

The appellant contends the subject residential dwelling is inequitably assessed with respect to its improvement assessment; no dispute was raised with the other aspects of the subject's land and/or farm building assessments. While the appellant also marked comparable sales and contention of law as additional bases of the appeal, the Board finds that the record contains no recent comparable sales information submitted by the appellant. Furthermore, with respect to the

contention of law, the appellant contends the 2019 board of review members did not meet statutory requirements to become a member of the board of review.

In support of the inequity argument, the appellant submitted information on three comparables located in Arcola and from 1 to 11 miles from the subject property.¹ The comparables are improved with two-story Amish dwellings of wood frame exterior construction that range in size from 3,416 to 3,750 square feet of living area. The homes were built from 2001 to 2004. Each comparable has a basement. None of the assessment data provided by the appellant included any of the farmland and/or farm building assessments. The comparables have improvement assessments ranging from \$59,393 to \$71,925 or from \$17.27 to \$19.18 per square foot of living area.

The appellant's submission included a two-page letter/brief dated January 2, 2020 addressed to the Property Tax Appeal Board from the Bourbon Township Assessor, Mary Kingery. The assessor outlined recent sales, equity and qualifications of the Board of Review, which are explained as reasons for the appellant filing a complaint. The Property Tax Appeal Board has determined that absent comparable sales information no analysis is possible related to recent comparable sales. With respect to equity information the assessor stated that Douglas County utilizes mapping software which appears to create unfair property tax assessments in various neighborhoods through the application of map factors. Several neighborhood examples were discussed as the assessments related to application of the mapping factors applied by the software.

Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$60,478² or \$18.15 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 \$93,570. The subject property has a farmland assessment of \$433; a homesite assessment of \$6,749; a farm outbuilding(s) assessment of \$15,773; and a residential improvement assessment of \$70,615 or \$21.19 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted an explanatory letter prepared by Cathy Means, Chairman of the Douglas County Board of Review, a grid analysis and Parcel Information Reports for the subject and four equity comparables. The comparables are located from 3 to 8+ miles from the subject property. The comparables are improved with two-story Amish homes of wood and vinyl exterior construction that range in size from 2,560 to 3,680 square feet of living area. The homes were built in either 2000 or 2002. Three of the comparables have basements, one of which is a walkout style with finished area and one comparables has no specific foundation type identified. The properties have improvement

¹ The appellant initially submitted a grid analysis with four comparable properties which depicted that the subject's per-square-foot improvement assessment of \$21.19 was less than any of the four comparable properties. As the appellant's data on its face was insufficient to challenge that the subject was improperly assessed given the evidence provided, the appellant was notified by an Incomplete Checklist to submit evidence sufficient to proceed with the appeal.

² Since the appeal petition appears to have included the farm outbuildings assessment of \$15,773 within the reduced improvement assessment request, the Board has deducted the unchallenged outbuilding figure from the appellant's claim of \$76,251.

assessments ranging from \$70,000 to \$83,745 or from \$19.27 to \$27.35 per square foot of living area.

The Douglas County Board of Review's letter included comments, stating that Amish homes are often built using gas or diesel sheds to create their own gas powered utilities. The board of review argued that the appellant's complaint before its members failed to provide similar Amish homes as comparable sales and therefore no change in the assessment was made. The board of review claimed that map factors have been adjusted as of the 2019 tax year and that all members of the Douglas County Board of Review have met statutory requirements to serve in their positions.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal concerning the residential dwelling. 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 seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to the appellant's comparable #2 and board of review comparable #1 as each of these dwellings differ significantly in dwelling size when compared to the subject property.

The Property Tax Appeal Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3 along with board of review comparables #2, #3 and #4 which are relatively similar to the subject in age, design, dwelling size and most features. These comparables had improvement assessments that ranged from \$17.27 to \$22.76 per square foot of living area. The subject's improvement assessment of \$21.19 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on grounds of lack of assessment uniformity.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 appears to exist on the basis of the evidence.

As a final point, the Property Tax Appeal Board finds it has no jurisdiction over the appellant's argument that the members of the Douglas County Board of Review did not meet their statutory requirements as set forth in Article 6 of the Property Tax Code (35 ILCS 200/Art.6). The jurisdiction of the Property Tax Appeal Board is limited to determining the correct assessment of property which is the subject matter of an appeal from a decision of the board of review pertaining to the assessment of property for taxation purposes. (35 ILCS 200/16-160 & 16-180). Whether or not a member of a board of review has fulfilled educational requirements for the position is not within the scope of the Property Tax Appeal Board's subject matter jurisdiction.

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

Nathan Yoder
86 N 200 E
arthur, IL 61911

COUNTY

Douglas County Board of Review
Douglas County Courthouse
Room #103
Tuscola, IL 61953