



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

APPELLANT: David & Mary Dart
DOCKET NO.: 19-00073.001-R-1
PARCEL NO.: 16-33-102-005

The parties of record before the Property Tax Appeal Board are David & Mary Dart, the appellants and the Woodford 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 **Woodford** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$24,099
IMPR.: \$68,342
TOTAL: \$92,441

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Woodford 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 two-story dwelling of stucco, brick and vinyl siding exterior construction with 2,726 square feet of living area. The dwelling was constructed in 1991 and is approximately 28 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a three-car garage. The property has a 33,105 square foot or approximately .76 of an acre site and is located in El Paso, El Paso Township, Woodford County.

The appellants contend both overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of these argument the appellants submitted information on three comparable sales located within three blocks of the subject property. Each comparable has a site containing 33,105 square feet of land area. The comparables are improved with either a 1-story, a 1.5-story or a 2-story dwelling of stone and siding, brick and siding or brick and vinyl siding exterior construction ranging in size from 1,678 to 2,747 square feet of

living area. The dwellings range in age from 17 to 29 years old. Each comparable features a basement with finished area, central air conditioning, one or two fireplaces and either a two-car or a three-car garage. The comparables sold in September and November 2019 for prices ranging from \$265,000 to \$308,000 or from \$112.12 to \$175.21 per square foot of living area, including land.¹ The comparables have improvement assessments that range from \$61,821 to \$92,671 or from \$27.00 to \$32.08 per square foot of living area.

As part of their submission, the appellants provided a Multiple Listing Service (MLS) sheet, which disclosed the subject property was originally listed on September 3, 2019 for a price of \$269,900. The appellants stated that at the end of November, the home had been on the market for approximately 218 days at an asking price of \$269,900. The home was taken off the market for the winter because there had been no interested buyers up to that point.

The appellants also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$107,398 reflecting a market value of \$313,571 or \$115.03 per square foot of living area, including land, when using the 2019 three-year average median level assessment for Woodford County of 34.25% as determined by the Illinois Department of Revenue.

Based on this evidence, the appellants requested the subject's assessment be reduced to \$82,500, which would reflect an estimated market value of \$247,525 or \$90.80 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value was submitted by the appellants. The record disclosed the subject property had been listed for sale in the Multiple Listing Service beginning on September 13, 2019 for a price of \$269,900. The Board finds the appellants listed the property for an amount below the market value reflected by the subject's assessment. Typically, the listing price sets the upper limit of value. Furthermore, the appellants submitted three comparable sales for the Board's consideration to support their contention that the subject property was overvalued. The Board has given reduced weight to appellants' comparable #2 due to its smaller dwelling size when compared to the subject. The Board finds the two remaining comparables have varying degrees of similarity when compared to the subject. These properties

¹ The sales price per square foot of living area for each comparable shown in the appellants' grid analysis was erroneously calculated.

sold in September and November 2019 for prices of \$265,000 and \$308,000. The subject's estimated market value of \$313,571 is greater than the best comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value is excessive.

The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a).

Based on this record, the Board finds the appellants demonstrated by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is justified.

The appellants also argued 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). After reviewing the record and considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

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

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APPELLANT

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COUNTY

Woodford County Board of Review
Woodford County Courthouse
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