



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

APPELLANT: Marlin & Tillie Gingerich
DOCKET NO.: 19-00098.001-F-1
PARCEL NO.: 02-13-01-200-005

The parties of record before the Property Tax Appeal Board are Marlin & Tillie Gingerich, the appellants, 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:	\$803
Homesite:	\$4,200
Residence:	\$62,026
Outbuildings:	\$2,971
TOTAL:	\$70,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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.

Preliminary Matters

Besides the equity basis of this appeal, the appellants also provided a brief raising multiple issues for consideration by the Property Tax Appeal Board. The brief is signed by Mary Kingery, Bourbon Township Assessor. The first contention in the brief is an assertion that the Douglas County Board of Review members did not satisfy the statutory requirements at the time the final decision on the subject property was issued. (Citing 35 ILCS 200/6-10). The second issue raised in the brief is captioned "recent sales" and discusses the reported sales ratio study reflecting a three-year average of sales for Douglas County as developed by the Illinois Department of Revenue (IDOR). The appellants contend that Bourbon Township had a sales ratio of 32.47% according to IDOR, but the level of assessment of the subject property "is higher than the township or county median level of assessments." The appellants also contend that the subject property has received an assessment increase of 12% from 2018 to 2019. The third issue set

forth in the appellant's brief concerns an allegation of a lack of a uniform or consistent level of assessment across multiple jurisdictions within Douglas County. In particular, there are assertions of the existence of unfair Map Factors in a computer-based program used in the assessment process which allegedly results in valuations of homes ranging from 79%, 80%, 85% to 100% of their respective values.

As to these foregoing issues and from the Statement of Policy in the Property Tax Appeal Board's Procedural Rules, the Board takes notice that its jurisdiction is limited as follows:

The Property Tax Appeal Board shall determine the correct assessment prior to state equalization of any parcel of real property which is the subject of an appeal, based upon facts, evidence, exhibits and briefs submitted to or elicited by the Board. The state equalization factor is set by the Department of Revenue pursuant to Section 17-5 of the Property Tax Code. (86 Ill.Admin.Code §1910.10(b)).

As a matter of Board jurisdiction, the Property Tax Code clearly authorizes the Property Tax Appeal Board to determine "the correct assessment of property which is the subject of an appeal." (35 ILCS 200/16-180) It is not at all clear that the Board has authority to determine the lawfulness and/or the lack thereof of qualifications of board of review members, utilization of sales ratio study data from IDOR and/or the uniformity of the level of assessments across jurisdictions within a particular county. See People ex rel. Thompson v. Property Tax Appeal Board, 22 Ill. App. 3d 316 (2nd Dist. 1974) (only authority and power placed in the Board by statute is to receive appeals from decisions of boards of review, make rules of procedure, conduct hearings, and make a decision on the appeal). Thus, the Board specifically finds that it has no jurisdiction to determine whether board of review members were or were not qualified to hold their positions at the time final decisions were issued, the correct assessment(s) of neighboring properties which the appellants believe to be incorrectly assessed by their township assessor(s) based upon sales ratio studies and/or levels of assessments applied within the county.

Findings of Fact

The subject property is a farm parcel which is improved with a two-story single-family Amish dwelling of wood frame exterior construction. The home contains 3,320 square feet of living area and was constructed in 1998. Features of the home include an unfinished basement. Additional improvements include farm buildings which are not at issue in this appeal. The property has an 18,295 square foot homesite and is located in Arcola, Bourbon Township, Douglas County.

The appellants contend assessment inequity as the basis of the appeal concerning only the residential dwelling; no dispute was raised concerning the farmland, homesite and/or outbuilding assessments.¹ In support of this inequity argument, the appellants submitted a grid analysis with information on four comparables along with supporting documentation. Each comparable is within ¼ of a mile of the subject. The comparable dwellings consist of either 1.5-story or 2-story homes of wood frame exterior construction. The dwellings were built between 1994 and 2012

¹ While the appellant's also marked comparable sales as a basis of this appeal, the appellants did not submit any recent comparable sales data to support this basis.

and range in size from 2,106 to 3,064 square feet of living area. Two comparables have basements, one of which has finished area. Each dwelling features central air conditioning, a fireplace and a garage ranging in size from 576 to 1,524 square feet of building area. The comparables have improvement assessments ranging from \$59,099 to \$99,022 or from \$25.65 to \$32.32 per square foot of living area. As part of the supporting documentation, the appellants also reported that these four comparables had assessment decreases from tax year 2018 to 2019 ranging from 5% to 7% whereas from tax year 2018 to 2019, the subject dwelling had an assessment increase of 13%.

Based on the foregoing evidence and argument, the appellants requested a reduced improvement assessment for the subject dwelling only of \$54,829 or \$16.51 per square foot of living area, when first accounting for and deducting the outbuilding assessment of \$2,971.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,000. The subject property has an improvement assessment for the dwelling of \$62,026 or \$18.68 per square foot of living area.

In response to the appeal, the board of review supplied a memorandum signed by the three board of review members along with additional data. Most of this memorandum concerns the processing of the appellants' appeal at the local board of review level and re-assessment process which are irrelevant given the *de novo* nature of the proceeding before the Property Tax Appeal Board as noted earlier in this decision.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in rural Bourbon Township and within 6-miles from the subject property. The board of review contends these comparables are Amish homes which "reflect the type of homes in this local rural Amish community." The board of review contends the majority of these homes were built using gas or diesel sheds to create their own utilities for gas lighting, heat, etc. The comparables consist of two-story dwellings of frame exterior construction. The dwellings were built between 1988 and 2000 and range in size from 3,264 to 4,032 square feet of living area. Three comparables have basements. The comparables have improvement assessments ranging from \$69,096 to \$83,745 or from \$17.55 to \$28.40 per square foot of living area. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

The appellants submitted rebuttal which responded to the matters concerning the processing of this appeal before the local board of review and the assessment process at the local level. Again, these matters are not relevant to the Property Tax Appeal Board's determination and will not be further considered.

Conclusion of Law

The taxpayers contend assessment inequity as the basis of the appeal with respect to the subject 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 appellants 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 to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #1, #2 and #3 due to the significantly smaller dwelling sizes of each of these homes when compared to the subject dwelling of 3,320 square feet of living area. The Board has given little weight to appellants' comparable #4 as this dwelling, while more similar in size, is significantly newer than the subject dwelling. The Board has given reduced weight to board of review comparable #3 as this dwelling lacks a basement which is a feature of the subject dwelling.

The appellants' argument concerning the increase in the subject's assessment from 2018 to 2019 by a purported 13% has been given no weight by the Property Tax Appeal Board. The Board finds that the mere fact that an assessment increases from one year to the next does not of itself establish the assessment is incorrect. To demonstrate the assessment at issue is incorrect the taxpayer needs to submit relevant, credible and probative equity or market data. The Board finds the appellants submitted only equity information but provided no credible comparable sales or a credible appraisal to challenge the correctness of the subject's assessment on market value grounds. Furthermore, the Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments. Therefore, the Board gives this aspect of the appellants' argument no weight.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #4. These comparables were similar to the subject in design, age, foundation and features. The comparables had improvement assessments that ranged from \$69,096 to \$73,331 or from \$17.55 to \$28.40 per square foot of living area. The subject's improvement assessment of \$62,026 or \$18.68 per square foot of living area falls below the range established by the best comparables in this record in terms of overall improvement assessment and within the range of the best comparables on a per-square-foot basis. Given the principle of the economies of scale, the subject would be expected to have a higher per-square-foot improvement assessment than board of review comparable #1. After considering adjustments to the best comparables in the record for differences in dwelling size and/or basement size when compared to the subject dwelling, the Board finds the appellants 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.

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

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