



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

APPELLANT: Ben Leman
DOCKET NO.: 19-00319.001-R-1
PARCEL NO.: 18-09-400-018

The parties of record before the Property Tax Appeal Board are Ben Leman, the appellant, by Robert W. McQuellon III, Attorney at Law in Peoria; 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:

F/Land:	\$738
Homesite:	\$8,621
Residence:	\$54,742
Outbuildings:	\$0
TOTAL:	\$64,101

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 4.5 acre property consists of 4.03 acres assessed as farmland and 0.47 of an acre assessed as homesite.¹ The homesite is improved with a 2-story dwelling of frame exterior construction with 1,624 square feet of living area. The home was constructed in 1998 and features central air conditioning. The subject property has a 3,002 square foot pole building that is attached to the home. The property is located in Congerville, Montgomery Township, Woodford County.

¹ The appellant did not challenge the subject's farmland or homesite assessments. Farmland assessments in Illinois are not calculated on market value considerations. Land classified as a farm receives a preferential land assessment based on soil typing and productivity indices as provided by the Property Tax Code. (35 ILCS 200/1-60 and 10-110 *et al*).

The appellant contends overvaluation with respect to the residence as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales in Congerville, together with listing sheets for these properties. The parcels range in size from 17,424 to 35,400 square feet of land area and are improved with 1-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 2,500 to 3,309 square feet of living area. The dwellings were built from 1973 to 2000. Each home has a basement, one of which is a walkout basement and two of which have finished area. Features of the homes include central air conditioning and a 2-car garage. Two homes each have two fireplaces. The comparables sold from November 2017 to August 2018 for prices ranging from \$238,000 to \$282,500 or from \$74.80 to \$109.20 per square foot of living area, including land.

The appellant submitted a copy of the final decision of the board of review disclosing the subject property has a total assessment of \$79,687 (excluding the farmland assessment), which would reflect a market value of \$232,663 or \$143.27 per square foot of living area, including land, when using the 2019 three year average median level of assessment for Woodford County of 34.25% as determined by the Illinois Department of Revenue.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$54,262 (excluding the farmland assessment), which would reflect a market value of \$162,802 or \$100.25 per square foot of living area, including land.

The board of review did not submit its "Board of Review Notes on Appeal" but submitted information on two comparable sales in support of its contention of the correct assessment. The comparables are located within the same township as the subject property and are improved with homes with either 1,920 or 2,244 square feet of living area. The comparables have assessments of \$95,835 and \$109,440 which would reflect market values of \$279,810 and \$319,533 or \$145.73 and \$142.39 per square foot of living area, including land, respectively. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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

The appellant presented three comparable sales and the board of review presented two comparables without any sales data. The Board gives less weight to the board of review's comparables as the board of review did not provide sales data for these properties and did not provide sufficient information to conduct a meaningful analysis of these properties compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables, which have varying degrees of similarity to the subject. These most similar comparables sold from

November 2017 to August 2018 for prices ranging from \$238,000 to \$282,500 or from \$74.80 to \$109.20 per square foot of living area, including land. The subject's assessment reflects a market value of \$232,663 or \$143.27 per square foot of living area, including land, which is below the range established by the best comparable sales in terms of total market value and above the range on a price per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, such as the subject's lack of a basement and smaller dwelling size, the Board finds a reduction in the subject's assessment is 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:

August 23, 2022



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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