



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

APPELLANT: Nathan Porch
DOCKET NO.: 19-00320.001-R-1
PARCEL NO.: 02-32-401-002

The parties of record before the Property Tax Appeal Board are Nathan Porch, the appellant, by attorney Robert W. McQuellon III 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:

LAND: \$13,182
IMPR.: \$66,318
TOTAL: \$79,500

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 property is improved with a one-story dwelling of vinyl siding exterior construction with 2,454 square feet of living area. The dwelling was constructed in 2006. Features of the home include an unfinished basement, central air conditioning, and an attached garage with 884 square feet of building area. The property has an 87,120 square foot or 2-acre site and is located in Metamora, Partridge Township, Woodford County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with ranch style or 1.5-story dwellings of vinyl, brick or brick and vinyl exterior construction that range in size from 1,979 to 3,349 square feet of living area. The dwellings were built from 1972 to 2001. The oldest home, comparable #1, has an effective construction date of 2007. Each comparable has a basement with one reported to have finished area, central air conditioning and a garage ranging described

as being a two-car or having 572 and 10,490 square feet of building area, respectively. The comparables are located from 3.1 to 7.0 miles from the subject with sites ranging in size from 13,036 to 95,832 square feet of land area. The sales occurred from July 2018 to September 2019 for prices ranging from \$185,000 to \$285,000 or from \$73.46 to \$100.47 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$75,000.

The appellant submitted a copy of the Notice of Final Decision from the Woodford County Board of Review wherein the subject's total assessment of \$93,580 was disclosed. The subject's assessment reflects a market value of \$273,226 or \$111.34 per square foot of living area, including land, when using the 2019 three-year median level of assessment for Woodford County of 34.25% as determined by the Illinois Department of Revenue. The subject has a land assessment of \$13,182 and an improvement assessment of \$80,668 or \$32.87 per square foot of living area.

In response to the appeal the Woodford County Board of Review submitted a written statement from Jodi Goff, Clerk of the Woodford County Board of Review. Goff asserted that the appellant had used sales in Worth Township, north and west of Partridge Township, and includes Germantown Hill an affluent community. She stated that Partridge Township is basically an agricultural area and there have been no recent sales in the area of the subject property.

The board of review provided the assessed values of two comparable properties in the neighborhood for its evaluation. The board of review provided the parcel numbers, assessed values, square footages of the homes, and the dollar per square foot of each property. The two comparables have assessments of \$99,167 and \$94,167, square footages of 2,131 and 2,020, and assessments per square foot of \$46.54 and \$46.62 per square foot of living area, respectively. The subject has a total assessment of \$93,850 or \$38.24 per square foot of living area. Goff contends that the dollar per square foot assessed value shows the subject is assessed less than the neighboring properties and does not support a reduction in the subject's assessed value.

In rebuttal the appellant's counsel requested the Property Tax Appeal Board issue a decision based on the evidence in the record and further asserted the board of review used equity comparables whereas the basis of the appellant's appeal is comparable sales.

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 basis of the appellant's appeal is overvaluation supported by four comparable sales. The Board gives little weight to the board of review evidence as the evidence presented did not address the appellant's overvaluation argument or otherwise refute the appellant's market value evidence. In addition to being equity evidence unresponsive to the appellant's market value

argument, the board of review evidence had no descriptive information about the comparables utilized such as land area, dwelling style, age, size and features for this Board to make any determination as to the degree of similarity the properties have to the subject property.

The Board finds the only evidence of market value to be the appellant's comparable sales. The comparables are not particularly similar to the subject in location, two comparables differ from the subject dwelling in style, each home is older than the subject dwelling, and two comparables have significantly smaller sites than the subject property. The comparables sold proximate in time to the assessment date for prices ranging from \$185,000 to \$285,000 or from \$73.46 to \$100.47 per square foot of living area, including land. The two comparables improved with ranch style dwellings along with having sites similar to the subject's land area in size, sold for prices of \$220,000 and \$185,000 or \$73.46 and \$93.48 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$273,226 or \$111.34 per square foot of living area, including land, which is within the overall range established by the comparables but above the range on a per square foot of living area basis. Significantly, the Board finds the subject's assessment is higher than the two ranch style dwellings in this record. Based on this evidence 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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COUNTY

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