



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

APPELLANT: Roger Hogan
DOCKET NO.: 19-00633.001-R-1
PARCEL NO.: 02-2-15887-000

The parties of record before the Property Tax Appeal Board are Roger Hogan, the appellant; and the Coles 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 Coles County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$7,547
IMPR.: \$65,848
TOTAL: \$73,395

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Coles 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 1-story dwelling of brick exterior construction with 1,803 square feet of living area. The dwelling was constructed 2 years ago. Features of the home include a partially finished basement,¹ central air conditioning, and a garage containing 1,700 square feet of building area. The property has a 20,065 square foot site and is located in Charleston, Charleston Township, Coles County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located on the same street and within the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 21,448 to 62,726 square feet of land area and are improved with 2-story dwellings of brick and frame exterior

¹ Although the appellant marked on the appeal form that the basement is unfinished, he testified before the Property Tax Appeal Board that the basement is approximately 60% finished.

construction that range in size from 2,400 to 4,764 square feet of living area. The comparables are either 14 or 23 years old. Two comparables feature partially finished basements; two comparables have a fireplace; and each comparable has central air conditioning and a garage ranging in size from 900 to 1,000 square feet of building area. The comparables sold from April 2018 to August 2019 for prices ranging from \$228,000 to \$264,667 or from \$55.56 to \$95.00 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$65,822 which would reflect a market value of \$197,486 or \$109.53 per square foot of living area, land included, at the statutory level of assessment of 33.33%.

The appellant, Roger Hogan, testified before the Property Tax Appeal Board that at the suggestion of the board of review members, Mr. Hogan obtained an appraisal of his property. However, he did not submit the appraisal report when he filed his appeal with the Property Tax Appeal Board. When questioned by the Administrative Law Judge as to why he didn't submit the appraisal report, Hogan replied that he didn't know that he was required to do so prior to the hearing. The appellant then summarized the information from the grid analysis regarding his three comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,395. The subject's assessment reflects a market value of \$222,611 or \$123.47 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Coles County of 32.97% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within two miles of the subject property. The comparables have parcels ranging in size from 7,464 to 11,846 square feet of land area and are improved with 1-story dwellings of vinyl or vinyl and masonry exterior construction that range in size from 1,505 to 1,585 square feet of living area. The dwellings range in age from 2 to 6 years old. Each comparable features central air conditioning and a garage containing either 440 or 484 square feet of building area. The comparables sold from October 2017 to October 2019 for prices ranging from \$163,000 to \$192,000 or from \$103.82 to \$121.14 per square foot of living area, including land.

Testifying on behalf of the board of review was Chairman Matt Frederick who argued that the board of review comparables are more similar to the subject than the appellant's comparables in most characteristics and support the assessment. Frederick argued that Coles County is mostly rural and there are not many recent sales which is the reason for choosing comparables that are approximately two miles in distance from the subject property. Based on this evidence and argument, the board of review requested the assessment be sustained.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Initially, with regard to the appellant's appraisal report, Section 1910.67(k)(1) of the rules of the Property Tax Appeal Board provides:

- k) In no case shall any written or documentary evidence be accepted into the appeal record at the hearing unless:
 - 1) Such evidence has been submitted to the Property Tax Appeal Board **prior to the hearing** pursuant to this Part; (Emphasis added)
 - 2) The filing requirement is specifically waived by the Board; or
 - 3) The submission of the written or documentary evidence is specifically ordered by the Board or by a Hearing Officer.

- l) Appraisal testimony offered to prove the valuation asserted by any party shall not be accepted at the hearing unless a documented appraisal has been timely submitted by that party pursuant to this Part. Appraisal testimony offered to prove the valuation asserted may only be given by a preparer of the documented appraisal whose signature appears on the document.

(86 Ill.Admin.Code §1910.67(k)(1)).

Consequently, since the appraisal report was not submitted with the appellant's evidence to the Property Tax Appeal Board, the filing requirement was not waived by the Board, nor was it specifically ordered by the Board or by a Hearing Officer, the Property Tax Appeal Board cannot accept the appraisal report at the hearing as per the above Rules. Additionally, the appellant's appraiser was not present to testify before the Property Tax Appeal Board. Therefore, his value conclusion in the report is inadmissible as hearsay based on the board of review not having an opportunity to cross-examine the appraiser as to his methodology utilized in arriving at the value conclusion.

The record contains a total of six comparable sales, three submitted by each party in support of their respective positions before the Property Tax Appeal Board. After analyzing each of the parties' comparables, the Board gave less weight to appellant's comparables based on their 2-story designs, dissimilar to the appellant's 1-story home. Additionally, appellant's comparables are significantly larger in dwelling size and older in age relative to the subject dwelling. The Board also gave less weight to board of review comparable #2 which sold in October 2017, a sale date that is least proximate in time of all sales in this record to the January 1, 2019 assessment date at issue and less likely to accurately reflect the subject's market value than the comparables which sold more proximate in time to the lien date at issue.

The Board finds the best evidence of market value to be board of review comparables #1 and #3 as these two comparables are most similar to the subject in design, age, dwelling size and some features. However, both comparables have substantially smaller garages and lot sizes.

Additionally, each of these two comparables lacks a basement which is a feature of the subject dwelling, suggesting that upward adjustments to the sale prices are appropriate to these comparables in order to make them more equivalent to the subject property. These two best comparables in the record sold in June 2018 and October 2019 for prices of \$179,000 and \$192,000 or for \$118.94 and \$121.14 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$222,611 or \$123.47 per square foot of living area, including land, which is above the two best comparable sales in this record but appears to be justified considering the subject's superior lot size and significantly larger garage relative to the two best comparable properties in this record, and further given the comparables' lack of basement foundation compared to the subject's partially finished basement. After considering upward adjustments to the two best comparables in the record for differences from the subject, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject property is overvalued and, therefore, 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:

April 18, 2023



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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