



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

APPELLANT: John Highcock  
DOCKET NO.: 19-01256.001-R-1  
PARCEL NO.: 04-12-27-426-002

The parties of record before the Property Tax Appeal Board are John Highcock, the appellant; and the Macon 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 **Macon** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$7,739  
**IMPR.:** \$28,678  
**TOTAL:** \$36,417

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Macon 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 one-story dwelling of vinyl siding exterior construction with 2,268 square feet of living area.<sup>1</sup> The dwelling was constructed in 1977. Features of the home include a partial basement with finished area, central air conditioning and a two-car garage with 462 square feet of building area. The property has an 11,671 square foot site and is located in Decatur, Decatur Township, Macon County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased on June 8, 2018 for a price of \$109,250. The appellant reported the subject was purchased from OCWEN Loan Servicing, LLC, the parties to the transaction were not related, the property was advertised using a realtor

---

<sup>1</sup> The descriptive information for the subject was drawn from the Multiple Listing Sheet (MLS) associated with the sale of the subject property provided by the appellant and the subject's property record card provided by the board of review.

and it had been listed for approximately one month following a foreclosure. The appellant submitted a copy of the Multiple Listing Service (MLS) sheet depicting the original list date and list price of the subject property as May 1, 2018 for a price of \$155,000 with a contract date of May 23, 2018. The listing disclosed the transaction was a bank (REO) sale. To further document the sale, the appellant submitted copies of the Real Estate Purchase Contract and the Settlement Statement. The settlement statement reiterated the purchase price, sale date and disclosed that commissions were paid to two entities. The appellant provided interior and exterior photographs of the subject property. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,907. The subject's assessment reflects a market value of \$131,066 or \$57.79 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Macon County of 33.50% 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 comparables with equity data and one of which sold. While the equity data is not responsive to the appellant's overvaluation argument, comparable #3 is located approximately .25 miles from the subject and consists of a one-story dwelling of frame exterior construction with 2,092 square feet of living area. The dwelling was built in 2001. Features of the home included a basement with finished area, central air conditioning, a fireplace and a 506 square foot garage. The property sold in August 2018 for a price of \$173,500 or \$82.93 per square foot of living area, land included.

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 provided evidence that the subject property was purchased in June 2018 for a price of \$109,250 and the board of review provided one comparable sale to support their respective positions. The Board gives less weight to board of review comparable sale #3 as its dwelling is 24 years newer than the subject dwelling.

The Board finds the best evidence of market value to be the purchase of the subject property in June 2018 for a price of \$109,250. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for approximately 22 days. In further support of the

transaction, the appellant submitted a copy of the sales contract, listing sheet and settlement statement. The Board finds the subject's purchase price of \$109,250 is below the market value of \$131,066 as reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Based on this record, the Board finds the appellant proved by a preponderance of the evidence that the subject is overvalued and a reduction in the subject's assessment commensurate with the appellant's request is warranted.

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: May 18, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

John Highcock  
455 Shoreline Dr  
Decatur, IL 62521

COUNTY

Macon County Board of Review  
Macon County Office Bldg., Room 401  
141 South Main Street  
Decatur, IL 62523