



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

APPELLANT: Jason and Jill Stahr
DOCKET NO.: 19-01813.001-R-1
PARCEL NO.: 04-12-26-201-011

The parties of record before the Property Tax Appeal Board are Jason and Jill Stahr, the appellants, and the Macon 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 **Macon** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$56,430
IMPR.: \$96,903
TOTAL: \$153,333

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 part one-story and part two-story single family dwelling of frame exterior construction with 5,413 square feet of living area.¹ The dwelling was constructed in 1955. Features of the home include primarily a crawl-space foundation and a 195 square foot partial basement, central air conditioning, a fireplace and a 440 square foot garage. Additional improvements include a 120 square foot greenhouse and a 192 square foot bathhouse. The property has an 87,120 square foot site with lake views and is located in Decatur, Decatur Township, Macon County.

The appellants contend both overvaluation and lack of assessment equity as the bases of the appeal; no dispute was raised with the land assessment. The appellants also supplied a letter/brief

¹ The appellants' appraiser reported a dwelling size of 4,987 square feet supported by a schematic drawing. In the appeal petition, the appellants erroneously reported a dwelling size of 4,810 square feet, but also supplied data from the assessing officials with a schematic drawing supporting a dwelling size of 5,413 square feet of living area.

arguing in part that assessments of comparable properties pay less in taxes than does the subject property. In this regard, the Board notes it is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86 Ill. Admin. Code, Sec. 1910.10(f)). 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)

In support of the bases of appeal, the appellants submitted both an appraisal of the subject property and a grid analysis with information on four comparables with both sales and equity information along with underlying property record card printouts which indicate that the appellants erred in the grid analysis. For assessment purposes, living area square footage includes only above-grade living area, not finished basement areas which realtors often refer to in listing data. Thus, the Property Tax Appeal Board will analyze the comparables based on the property record card data with corrections to living area square footage as necessary.

The four comparables presented in the Section V grid analysis are located from .5 of a mile to 7 miles from the subject property. The parcels range in size from .31 to 1.86-acres of land area with lake views which have been improved with one-story dwellings of frame, brick or frame and brick exterior construction. The homes were built from 1950 to 1993 and range in above-grade living area from 2,357 to 4,990 square feet as shown in the property record cards. Each home has a basement with finished area, central air conditioning, one to three fireplaces and from a two-car to a four-car garage. The comparables sold from April 2019 to May 2020 for prices ranging from \$370,000 to \$550,000 or from \$98.14 to \$182.56 per square foot of above-grade living area, including land. The comparables have 2019 improvement assessments ranging from \$70,213 to \$123,929 or from \$24.84 to \$31.89 per square foot of above-grade living area.

The appraisal was prepared by Chad Johnson for the lender/client for purposes of a purchase transaction. The appraiser estimated market value for fee simple property rights utilizing the sales comparison approach. Based on the comparable sales and considering adjustments, Johnson concluded a value for the subject of \$500,000 as of November 26, 2018. The appraiser reported the dwelling was well maintained as the physical depreciation of the home was less than typical for its age (appraisal page 5 of Addendum). As part of the report, the appraiser indicated the property was the subject of an arm's length sale transaction with a contract date of November 13, 2018 for a price of \$460,000.

Based on the foregoing evidence and argument, the appellants requested a reduced total assessment of \$130,216 which would approximately reflect a market value of \$390,687 or \$72.18 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$153,333. The subject property has an improvement assessment of \$96,903 or \$17.90 per square foot of living area. The subject's assessment reflects a market value of \$457,710 or \$84.56 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 response to the appeal, the board of review submitted a memorandum, both equity and comparable sales grids along with applicable property record cards, the subject's property record card and documentation related to the December 2018 purchase price indicating the property was not advertised for sale and a copy of the same appraisal report which that appellants presented to the Property Tax Appeal Board.

In support of its contention of the correct assessment based on equity, the board of review submitted information on five comparables, two of which were also presented as appellants' comparables #4 and #2. The comparables are located within .62 of a mile from the subject and consist of parcels ranging in size from 30,492 to 81,022 square feet of land area. Each has been improved with either a one-story or a part 1.5-story and part 2-story dwelling of frame, brick or frame and brick exterior construction. The dwellings were built between 1950 and 2007 and range in size from 3,182 to 4,990 square feet of living area. Each dwelling has a basement, four of which have finished areas. Features include central air conditioning, one to three fireplaces and a garage. Comparables #1 and #5 which the appellants also presented include boat houses and comparable #2 has an inground pool. The comparables have improvement assessments ranging from \$101,648 to \$176,264 or from \$23.53 to \$33.19 per square foot of living area.

In support of its contention of the correct assessment based on market value, the board of review submitted information on three comparable sales, two of which were also presented as appellants' comparables #4 and #2. The comparables are located within a mile from the subject and consist of parcels ranging in size from 43,996 to 81,022 square feet of land area. Each has been improved with a one-story dwelling of frame or brick exterior construction. The dwellings were built between 1950 and 2006 and range in size from 3,590 to 4,990 square feet of living area. Each dwelling has a basement with finished area. Features include central air conditioning, one to three fireplaces and a garage. Comparables #1 and #3 which the appellants also presented include boat houses and comparable #2 has an inground pool. The properties sold from June 2016 to April 2019 for prices ranging from \$370,000 to \$625,000 or from \$98.14 to \$174.09 per square foot of living area, including land.

Based on this evidence and with particular emphasis on the subject's recent purchase price, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

Conclusion of Law

The taxpayers contend in part assessment inequity as a basis of the appeal. 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 for lack of assessment equity.

The parties submitted a total of seven equity comparables, with two common properties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #1 and #3 which are located seven miles from the subject property.

The Board finds the best evidence of assessment equity to be the remaining equity comparables presented by the parties, with two common properties. These comparables are all located in close proximity to the subject and have lake views like the subject. The dwellings are relatively similar to the subject in design and present varying degrees of similar to the subject in dwelling size. Additionally, the properties contain several features similar to the subject. The comparables had improvement assessments that ranged from \$101,648 to \$176,264 or from \$23.53 to \$33.19 per square foot of living area. The subject's improvement assessment of \$96,903 or \$17.90 per square foot of living area falls below the range established by the best equity comparables in this record both in terms of overall improvement assessment and on a per-square-foot basis which appears to be logical given that the subject dwelling is larger than each of the best comparables. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Therefore, having analyzed the equity data, 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 improvement assessment is not justified on grounds of lack of uniformity.

The appellants also contend in part that 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted for a claim of overvaluation.

The parties submitted a total of five comparable sales, with two common properties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #1 and #3 which are located seven miles from the subject property. In addition, the record reveals both the December 2018 purchase price of the subject property and an appraisal of the subject property depicting an estimated market value as of November 26, 2018 of \$500,000.

The Board finds the best evidence of market value to be recent purchase price of the subject property for \$460,000. Ordinarily, property is valued based on its fair cash value (also referred to as fair market value), "meaning the amount the property would bring at a voluntary sale where the owner is ready, willing, and able to sell; the buyer is ready, willing, and able to buy; and neither is under a compulsion to do so." Illini Country Club, 263 Ill. App. 3d at 418, 635 N.E.2d at 1353; see also 35 ILCS 200/9-145(a). The Illinois Supreme Court has held that a contemporaneous sale of the subject property between parties dealing at arm's length is relevant to the question of fair market value. People ex rel. Korzen v. Belt Ry. Co. of Chicago, 37 Ill. 2d 158, 161, 226 N.E.2d 265, 267 (1967). A contemporaneous sale of property between parties dealing at arm's-length is a relevant factor in determining the correctness of an assessment and

may be practically conclusive on the issue of whether an assessment is reflective of market value. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill. App. 3d 369 (1st Dist. 1983); People ex rel. Munson v. Morningside Heights, Inc., 45 Ill. 2d 338 (1970); People ex rel. Korzen v. Belt Railway Co. of Chicago, 37 Ill. 2d 158 (1967); and People ex rel. Rhodes v. Turk, 391 Ill. 424 (1945). While the board of review questioned the arm's length nature of the subject's sale transaction since it was not advertised, there is no other indication that the parties to the transaction were related or other influencing factors impacted the sales negotiations. As such, on this record, the Board finds the December 2018 purchase price is the best indication of the subject's estimated market value as of January 1, 2019, a short time after purchase.

Given this finding, the Board has given little weight to the comparable sales data presented by both parties as this evidence does not overcome the subject's sale price information for \$460,000. The subject's assessment reflects a market value of \$457,710 or \$84.56 per square foot of living area, including land, which is below the best evidence of the subject's recent purchase price in this record and/or the appraised value conclusion of \$500,000 as developed by Johnson. Based on this market value evidence concerning the subject property, the Property Tax Appeal Board finds a reduction in the subject's assessment on market value grounds 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: November 16, 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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