



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

APPELLANT: J. Christopher Branham
DOCKET NO.: 19-02011.001-R-1
PARCEL NO.: 04-12-17-151-027

The parties of record before the Property Tax Appeal Board are J. Christopher Branham, 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 **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: \$12,568
IMPR.: \$103,089
TOTAL: \$115,657

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 two-story dwelling of brick and vinyl exterior construction with 3,328 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, an attached 904 square foot garage, an inground swimming pool, two porches, a patio and a deck. The property has a 180,774 square foot site and is located in Decatur, Decatur Township, Macon County.

The appellant contends assessment inequity with respect to the subject's improvements as the basis of the appeal. In support of this argument the appellant submitted information on seven equity comparables, five of which were located within the same neighborhood code as the subject property. The comparables were two-story dwellings of brick or brick and vinyl exterior construction that ranged in size from 1,868 to 4,130 square feet of living area. The homes were built between 1982 and 2001. Five comparables had full or partial basements, four of which had finished area, and two comparables had crawl-space foundations. The comparables had central

air conditioning, one or two fireplaces, garages ranging in size from 440 to 1,008 square feet of building area and other features with varying degrees of similarity to the subject. Comparable #1 also had an inground swimming pool. The comparables had improvement assessments ranging from \$30,231 to \$89,548 or from \$15.63 to \$22.43 per square foot of living area.

Based on this evidence the appellant requested that the subject's assessment be reduced to \$73,337.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$115,657. The subject property has an improvement assessment of \$103,089 or \$30.98 per square foot of living area. In support of its contention of the correct assessment the board of review submitted a grid analysis containing three equity comparables, two of which were also submitted by the appellant. Comparable #1 was located within the same neighborhood code as the subject property. The comparables were two-story dwellings of brick or frame and brick construction that ranged in size from 2,762 to 4,130 square feet of living area. The homes were built between 1985 and 2012. The comparables had basements with finished area, central air conditioning and garages ranging in size from 576 to 1,008 square feet of building area. Two comparables each had two fireplaces. The comparables had other features with varying degrees of similarity to the subject. The comparables had improvement assessments ranging from \$85,127 to \$89,548 or from \$21.68 to \$31.59 per square foot of living area.

The board of review's evidence included a letter and emails disclosing that the board of review requested access to the subject property to complete an appraisal.

Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal critiquing the board of review's submission.

Conclusion of Law

The taxpayer contends assessment inequity as the 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter regarding the board of review's request to view the subject property, the Board finds the board of review did not follow Section 1910.94 Inspection of Subject Property – Effect of Denial by Taxpayer or Property Owner of the rules of the Property Tax Appeal Board. The board of review did not make a motion to invoke the section, which would have been required in documenting the appellant's denial of entry to the subject property.

The parties submitted a total of eight comparable properties for the Board's consideration. The Board gave less weight to the appellant's comparables #3, #5, #6 and #7, which includes the parties' common comparables, due to their dissimilar crawl-space foundations or their locations outside of the subject's neighborhood code. The Board finds the parties' remaining comparables were similar to the subject in location, style and some features. However, the appellant's best comparables are older and considerably smaller than the subject and the board of review's best sale is newer and smaller when compared to the subject. Nevertheless, the parties' best comparables had improvement assessments ranging from \$31,605 to \$87,253 or from \$15.63 to \$31.59 per square foot of living area. The subject's improvement assessment of \$103,089 or \$30.98 per square foot of living area falls above the range established by the best comparables on a total improvement assessment basis but within the range on a per square foot basis. However, after considering adjustments to the comparables for differences when compared to the subject, such as their smaller sizes, the Board finds the subject's higher total improvement assessment is justified. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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 20, 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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