



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

APPELLANT: Cynthia Marschner
DOCKET NO.: 19-02221.001-R-1
PARCEL NO.: 04-12-23-429-005

The parties of record before the Property Tax Appeal Board are Cynthia Marschner, 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: \$13,673
IMPR.: \$59,782
TOTAL: \$73,455

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 exterior construction with 2,960 square feet of living area. The dwelling was constructed in 1955. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 672 square foot 2-car garage. The property has an approximately 29,185 square foot site and is located in Decatur, Decatur Township, Macon County.

The appellant's appeal is based on both overvaluation and assessment inequity with respect to both the land and building assessments.

In support of these arguments, the appellant submitted Multiple Listing Service (MLS) sheets on four properties together with a grid analysis with information on five comparable properties, four of which were closed sales and one an active listing, and where comparables #1 through #4 also had assessed values for land and improvements. The properties are located from across the street

to 3.8 miles from the subject property. The comparables have sites that range in size from 9,600 to 30,056 square feet of land area and are improved with one-story or two-story dwellings of that have a combination of brick, vinyl, wood and steel exterior construction ranging in size from 1,975 to 3,356¹ square feet of living area. The dwellings were built from 1955 to 1975. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a 2-car or a 2.5-car garage. Comparable #4 has an inground swimming pool. The four comparables sold from October 2017 to September 2019 for prices ranging from \$176,000 to \$189,900 or from \$52.51 to \$96.15 per square foot of living area, land included. Comparable #5 has a list price of \$159,900 or \$47.65 per square foot of living area. Four of the comparables have land assessments that range from \$5,969 to \$13,677 or from \$0.46 to \$0.65 per square foot of land area and improvement assessments that range from \$41,889 to \$52,836 or from \$15.76 to \$23.75 per square foot of living area.

The appellant submitted written comments contending there were limited recent sales within the subject's immediate neighborhood and therefore selected recent sales of similar properties located more distant from the subject property. At hearing, board of review chairman, Mayfield, asked if the appellant considered these other neighborhoods similar to the subjects, to which the appellant replied "yes." The appellant also reported that the subject had been listed for sale in both 2011 and 2014 with an initial list price of \$209,900 which was reduced to \$188,000 without a sale. In an email message regarding sale price for the subject property from Blake Reynolds, dated October 2019, it was suggested the subject property be listed initially at \$195,000, but that if a quick sale was desired, a list price ranging from \$185,000 to \$189,000 would be more appropriate. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$62,028 which reflects a market value of \$186,103 or \$62.87 per square foot of living area, land included when applying the statutory level of assessment of 33.33%. The request would lower the subject's land assessment to \$12,044 or \$0.41 per square foot of land area and the improvement assessment to \$49,984 or \$16.89 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,455. The subject's assessment reflects a market value of \$219,269 or \$74.08 per square foot of living area, including land, when applying the 2019 three-year average median level of assessment for Macon County of 33.50%. The subject has a land assessment of \$13,673 or \$0.47 per square foot of land area and an improvement assessment of \$59,782 or \$20.20 per square foot of living area.

In support of its contention of the correct assessment on both market value and equity grounds, the board of review submitted information on three comparable sales located within 0.07 of a mile from the subject property. The comparables have sites that range in size from 30,492 to 67,518 square feet of land area and are improved with two-story dwellings of brick exterior construction that range in size from 2,343 to 3,037 square feet of living area. The dwellings were built from 1931 to 1949. Two comparables have a basement, with one having finished area and one comparable has a concrete slab foundation. Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 321 to 551. Comparable #1 has an inground

¹ The Board finds dwelling sizes for the appellant's comparables #1 through #4, as presented in the grid, included finished basement area and/or double counted some square footage. At hearing, the ALJ presented a spreadsheet with above grade living area as reported in the respective Multiple Listing Service sheets submitted by the appellant.

swimming pool. The comparables sold from July 2016 to July 2019 for prices ranging from \$179,000 to \$300,000 or from \$61.85 to \$109.69 per square foot of living area, land included. The comparables have land assessments ranging from \$14,286 to \$31,622 or for \$0.43 and .047 per square foot of land area and improvement assessments that range from \$49,224 to \$60,540 or from \$17.01 to \$22.41 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant contends, in part, 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.

The parties submitted a total of eight comparable properties for the Board's consideration. Seven of the comparables had closed sales, one comparable was an active listing and assessment information was submitted for seven of the properties.

With respect to the overvaluation argument, the Board gives less weight to the appellant's comparables #3, #4 and #5 which differ from the subject in design, dwelling size, is an active listing that has not yet sold to establish market value and/or sold less proximate to the January 1, 2019 assessment date than other properties in the record. The Board gives less weight to board of review comparables #2 and #3 which sold in 2016 and 2017, more than 18 months prior to the assessment date at issue.

The Board finds the best evidence of market value to be appellant comparables #1 and #2 along with board of review comparable #1 which are generally similar to the subject in design, age, and dwelling size but present varying degrees of similarity in location, basement and site size, suggesting adjustments are needed to make these properties more equivalent to the subject. These comparables sold from June to September 2019 for prices ranging from \$176,000 to \$300,000 or from \$52.51 to \$98.78 per square foot of living area, including land. The subject's assessment reflects a market value of \$219,269 or \$74.08 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment, based on overvaluation is not justified.

The taxpayer also contends assessment inequity with respect to both the land and improvements, as an alternative 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, based on inequity is not warranted.

As to the equity argument for the subject's land assessment, the Board gives less weight to appellant comparables #1, #2 and #3 along with board of review comparables #1 and #2 which are dissimilar to the subject in site size. The Board finds appellant comparable #4 and board of review comparable #3 are more similar to the subject in site size. These two comparables have land assessments of \$13,677 and \$14,286 or for \$0.46 and \$0.47 per square foot of land area, respectively. The subject property has a land assessment of \$13,673 or \$0.47 per square foot of land area which is supported by the two best land comparables in the record. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's land assessment is not supported.

With respect to the subject's improvement assessment, the Board gives less weight to appellant comparables #1, #3 and #4 which differ from the subject in design and/or dwelling size and where comparable #1 is reported to be located in the "country" versus a subdivision setting like the subject. The Board finds the best evidence of improvement assessment equity to be appellant comparable #2 and board of review comparables #1, #2 and #3 which are more similar to the subject in design, dwelling size and other features but have varying degrees of similarity to the subject in location and age. These best comparables have improvement assessments ranging from \$41,889 and \$60,540 or from \$117.01 to \$22.41 per square foot of living area. The subject's improvement assessment of \$59,782 or \$20.20 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences from the subject, 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 improvement assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 appears to exist 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 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

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