



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

APPELLANT: Brett and Jamie Hankins  
DOCKET NO.: 19-02491.001-R-1  
PARCEL NO.: 2013-06-00-200-025

The parties of record before the Property Tax Appeal Board are Brett and Jamie Hankins, the appellants; and the Shelby 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 **Shelby** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$8,768  
**IMPR.:** \$52,440  
**TOTAL:** \$61,208

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Shelby 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 ranch-style dwelling of frame exterior construction that contains 2,185 square feet of living area. The home was constructed in 1999 and is approximately 20 years old. Features of the home include an unfinished partial basement, central air conditioning, a small moveable shed, and a garage containing 552 square feet of building area. The property has a 109,336 square foot site and is located in Shelbyville, Shelbyville Township, Shelby County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted a grid analysis containing information on three comparable properties located within .5 miles of the subject property. According to the grid analysis, the comparables consist of 1-story, 1.5-story or 2-story dwellings of brick or vinyl exterior construction. The dwellings were built from 4 to 55 years ago and range in size from 1,863 to 2,596 square feet of living area. Two comparables have full basements with finished area; one

comparable has an unfinished partial basement. Each comparable has central air conditioning, one fireplace, and a garage ranging in size from 297 to 528 square feet of building area. The comparables have improvement assessments that range from \$66,711 to \$75,842 or from \$29.93 to \$37.75 per square foot of living area.

The appellants also submitted a memorandum outlining the features of the subject property in comparison to the features of their three comparables, along with property record cards, photographs, listing sheets, and/or maps of the subject and the comparables. The appellants noted that the subject property is accessed by a shared gravel driveway which is bisected by a railroad crossing over which all parties must pass to get to the dwelling. Although the three comparables have Ameren electric, the subject dwelling is connected to REA, resulting in higher electric costs. Appellants noted that Comparable #1 is similar in size to the subject but has several upgrades that the subject does not such as granite countertops, a half-bath, a full finished basement, and a pole barn. Appellants included a copy of the listing sheet for Comparable #1. As to Comparable #2, appellants noted that it is similar age to the subject, but slightly smaller in dwelling size. It features a large porch, large heated barn, a gazebo, a sunroom addition, and a full finished basement, all superior to the subject. Further, it has direct access to the main road. As to Comparable #3, appellants argue it is older than the subject but similar in size and location, although it has direct access to the main road. Further, it has a brick exterior, a fireplace, an extra half-bath, and a barn, all superior to the subject. Appellants outlined adjustments to the comparables based on their varying features when compared to the subject and concluded that their evidence supported a lower assessment for the subject property in the range of \$22.00 to \$25.00 per square foot of living area.

Based on this evidence, the appellants requested that the subject's total assessment be reduced to \$61,208. The request would lower the subject's improvement assessment to \$52,440 or \$24.00 per square foot of living area.

The appellants disclosed the total assessment for the subject as \$72,218. The subject has an improvement assessment of \$63,450 or \$29.04 per square foot of living area.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board as set forth in a letter dated April 1, 2021. 86 Ill.Admin.Code §1910.69(a)

### **Conclusion of Law**

The taxpayers contend assessment inequity with respect to the improvement 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the board of review did not timely submit any evidence in support of its assessment of the subject property or to refute the evidence submitted by the appellants as required by §1910.40(a) of the rules of the Property Tax Appeal Board and is in default pursuant to §1910.69(a) of the rules of the Board. (86 Ill.Admin.Code §1910.40(a); §1910.69(a)).

The Board finds the best and only evidence of market value to be the three comparable properties submitted by the appellants. These comparables had improvement assessments ranging from \$66,711 to \$75,842 or from \$29.93 to \$37.75 per square foot of living area, but according to the unrefuted evidence submitted by appellants, the comparables each have a barn and various other features superior to the subject dwelling such as a fireplace, finished basement area, a gazebo, and/or direct access to a main road. The subject's improvement assessment of \$63,450 or \$29.04 per square foot of living area falls below the range established by the only comparables submitted for the Board's consideration, however, after considering adjustments to the comparables for differences from the subject, the Board finds that the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is warranted commensurate with their request.

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: January 18, 2022



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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