



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

APPELLANT: Stacy Peifer
DOCKET NO.: 19-02598.001-R-1
PARCEL NO.: 01-28-100-015

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

LAND: \$12,064
IMPR.: \$97,900
TOTAL: \$109,964

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DeWitt 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 frame construction with 1,704 square feet of living area. The dwelling is 1 year old. Features of the home include a full partially finished basement, central air conditioning, a fireplace and an 1,852 square foot garage. The property has 22 acres of land and is located in Waynesville, Waynesville Township, DeWitt County.

The appellant's appeal was marked as if overvaluation based on comparable sales was being challenged, however, the appellant also submitted evidence of improvement assessment inequity based on comparable assessment data. In support of these arguments the appellant submitted information on four equity comparables, three of which are located within the same neighborhood code as the subject. The comparables are one-story dwellings of frame, brick or frame and brick construction that range in size from 1,932 to 2,345 square feet of living area. The homes were built between 2002 and 2014 and have other features with varying degrees of

similarity to the subject. The comparables have improvement assessments ranging from \$69,577 to \$86,886 or from \$34.22 to \$41.61 per square foot of living area. Comparable #3 sold in 2015 for a price of \$330,000 or \$150.34 per square foot of living area, including land.

Based on this evidence the appellant requested that the subject's assessment be reduced to \$99,064.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$109,964. The subject's assessment reflects a market value of \$329,826 or \$193.56 per square foot of living area, including land, when using the 2019 three-year average median level of assessment for DeWitt County of 33.34% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$97,900 or \$57.45 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a copy of the subject's property record card (PRC), which calculated a construction cost for the subject's new dwelling of \$300,866.

Based on this evidence the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

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

The appellant submitted one suggested comparable sale for the Board's consideration. The Board finds the appellant did not follow Section 1910.65 Documentary Evidence of the rules of the Property Tax Appeal Board. Under subsection (c) Proof of the market value of the subject property may consist of the following:

- 1) an appraisal of the subject property as of the assessment date at issue;
- 2) a recent sale of the subject property;
- 3) documentation evidencing the cost of construction of the subject property including the cost of the land and the value of any labor provided by the owner if the date of construction is proximate to the assessment date; or
- 4) documentation of **not fewer than three recent sales** of suggested comparable properties together with documentation of the similarity, proximity and lack of distinguishing characteristics of the sales comparables to the subject property.

The Board finds the appellant's comparable sale is not located within the same neighborhood code as the subject, is considerably older than the subject and is significantly larger than the subject. In addition, the Board finds the comparable's 2015 sale is not recent having occurred greater than 3 years prior to the January 1, 2019 assessment date at issue. Nevertheless, the comparable sold \$330,000 or \$150.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$329,826 or \$193.56 per square foot of living area, including land, which is below the total market value of the only sale in the record but above the value on a per square foot basis. However, after considering adjustments to the comparable for differences when compared to the subject, the Board finds the subject's assessment is supported. The Board further finds that the subject's property record card (PRC), which calculated a construction cost for the subject's dwelling of \$300,866, further supports the subject's assessment and no reduction in the subject's assessment is justified based on overvaluation.

The taxpayer also contends improvement assessment inequity 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 is not warranted.

The appellant submitted four equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #3 due to its location within a different neighborhood code when compared to the subject. The Board finds the appellant's remaining comparables are similar to the subject in location, style and some features. However, the comparables are older than the subject. These comparables had improvement assessments ranging from \$69,577 to \$86,886 or from \$34.29 to \$41.61 per square foot of living area. The subject's improvement assessment of \$97,900 or \$57.45 per square foot of living area falls above the range established by the best equity comparables in this record. However, after considering adjustments to the comparables for differences when compared to the subject, such as their older ages, the Board finds the subject's improvement assessment is supported. 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 based on assessment uniformity 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:

July 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

AGENCY

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