



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

APPELLANT: Cass Hierman & Wendy Murphy-Hierman
DOCKET NO.: 19-09069.001-R-1
PARCEL NO.: 07-243-020-11

The parties of record before the Property Tax Appeal Board are Cass Hierman and Wendy Murphy-Hierman, the appellants, and the Jersey 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 **Jersey County Board of Review** is warranted. The correct assessed valuation of the property is:

LAND: \$8,140
IMPR.: \$86,830
TOTAL: \$94,970

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Jersey 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 is improved with a one-story dwelling of brick and frame construction with 2,426 square feet of living area. The dwelling was built in 2017 and is approximately two years old. Features of the home include an unfinished full basement, central air conditioning, one fireplace and a three-car attached garage. The property has a site with approximately 1.59 acres or 69,260 square feet of land area and is located in Brighton, Piasa Township, Jersey County.

The appellants marked assessment equity as the basis of the appeal. In support of this argument the appellants completed Section V of the appeal using four equity comparables improved with 1-story or 1.5-story dwellings of brick and frame construction located on sites ranging in size from 67,082 to 298,386 square feet of land area. The appellants described the comparable dwellings as ranging in size from 2,550 to 4,050 square feet of living area with full walk-out basements that are finished. Each comparable has central air conditioning, one or two fireplaces and a two-car or a three-car garage. The appellants further indicated that comparables #2

through #4 have inground swimming pools. The comparables are located along the same street and block as the subject property. The comparables have land assessments ranging from \$7,075 to \$9,960 and improvement assessments ranging from \$64,435 to \$82,940 or from \$20.21 to \$25.27 per square foot of living area. The appellants also described the comparables as selling from August 2015 to July 2017 for prices ranging from \$249,900 to \$344,000. Based on this evidence the appellants requested the subject's land assessment be reduced to \$7,200 and the improvement assessment be reduced to \$65,000 for a total revised assessment of \$72,700.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$94,970. The subject property has an improvement assessment of \$86,830 or \$35.79 per square foot of living area. The subject has a land assessment of \$8,140. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with one-story dwellings of vinyl siding or siding and brick or stone trim exterior construction ranging in size from 2,069 to 2,590 square feet of living area. The comparables were constructed from 2015 to 2017. Each property has a full or partial basement with two having finished area, central air conditioning and a garage ranging in size from 895 to 1,038 square feet of building area. One comparable also has a fireplace and a pole shed. The comparables have sites ranging in size from 5 to 9.43 acres and are located from 4.5 to 9.25 miles from the subject property in either Piasa or Jerseyville. The comparables have land assessments ranging from \$4,150 to \$12,860 and improvement assessments ranging from \$75,420 to \$102,195 or from \$34.19 to \$44.96 per square foot of living area.

In rebuttal the board of review asserted the appellants' assessment grid analysis had errors in the information provided. The board of review corrected the assessment grid and submitted copies of the appellants' comparables' property record cards in support of the information. The board of review disclosed the appellants' comparables were built from 2002 to 2011 and ranged in age from 8 to 17 years old. The board of review stated that appellants' comparable #4 has an above ground swimming pool rather than an inground swimming pool. The board of review also indicated the appellants' comparables ranged in size from 1,513 to 2,274 square feet of living area with improvement assessments ranging from \$28.34 to \$42.68 per square foot of living area. The board of review contends that the appellants' properties were not as comparable to the subject due to age. The board of review argued the comparables it utilized are further from the subject than appellant's comparables but closer in age and square footage to the subject dwelling than are the appellant's comparables.

In rebuttal the appellants contend their comparables had sold within the last five years. They also noted that the most similar property was their comparable #4 with an improvement assessment of \$28.34 per square foot of living area. The appellants further contend that three of the comparables used by the board of review are located in the urban city of Jerseyville with superior amenities while the subject property is located outside of the city limits in the rural city of Brighton. They also asserted that the board of review comparables are located on 5 acres or more while the subject has 1.59 acres but is assessed for more than \$3,900 of the board of review's lowest assessed comparable property.

Conclusion of Law

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

As an initial matter, the Board finds the appellants marked assessment equity as the basis of the appeal. Section 16-180 of the Property Tax Code provides in part that, "Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board..." (35 ILCS 200/16-180). Similarly, section 1910.50(a) of the rules of the Property Tax Appeal Board provides in part that, "Each appeal shall be limited to the grounds listed in the petition filed with the Board." (86 Ill.Admin.Code 1910.50(a)). Pursuant to these provisions the Property Tax Appeal Board will consider only the assessment equity evidence submitted by the parties and give no consideration to the sales data contained in the appellants' grid analysis.

Second, the Board finds the appellants' grid analysis had errors in describing the comparables. The revisions to the descriptions to these properties provided by the board of review, which are supported by copies of the property record cards for each property, better describe the appellants' comparables and will be utilized by this Board in determining the correct assessment of the subject property.

The record contains eight comparables submitted by the parties to support their respective positions. With respect to the improvement assessment, the Board gives less weight to appellant's comparable #4 due to its 1.5-story design which differs from the subject's 1-story style. The Board also gives less weight to appellant's comparable #1 due to differences from the subject dwelling in size. The two remaining comparables provided by the appellants have dwellings that are smaller than the subject dwelling and are older than the subject dwelling. Additionally, these two comparables have finished basements and inground swimming pools, features the subject does not have. These two comparables have improvement assessments of \$78,835 and \$82,940 or \$37.65 and \$36.86 per square foot of living area, respectively. The subject's improvement assessment of \$86,830 or \$35.79 per square foot of living area, is above the improvement assessments on an overall basis, which is justified in part due to the dwellings' larger size and newer age, but below each of these comparables on a per square foot of living area basis. After considering differences in size, age and features, the Board finds the appellant's comparables do not demonstrate the subject improvement is being inequitably assessed. The Board finds the board of review comparables are dissimilar to the subject in location but have homes relatively similar to the subject in age and features. Nevertheless, the subject property has an improvement assessment within the range established by these properties, which tend to demonstrate the subject is not inequitably assessed. Based on this record 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.

With respect to the land assessment, the Board gives less weight to the board of review comparables due to differences from the subject in location and size. As a final point, with respect to the board of review comparables, a review of the property record cards indicates that these properties appear to be receiving farmland assessments and/or portions of parcels are receiving farmland assessments. The reported assessments for the board of review comparables appears to be for the homesite assessments only for the comparables.

The Board gives more weight to the appellants' comparables in terms of land assessment equity due to their location in the subject's subdivision. Although the four comparables differ significantly in size, the assessments are relatively similar ranging from \$7,075 to \$9,960 indicating that the land assessments may be on a site basis. Appellants' comparables #2 and #4 are most similar to the subject parcel in size containing 70,567 and 67,082 square feet of land area with land assessments of \$8,760 and \$7,180 or approximately \$.12 and \$.11 per square foot of land area, respectively. The subject has a land assessment of \$8,140 or approximately \$.12 per square foot of land area, which is within the overall range of the comparables submitted by the appellants and well supported by the two comparables most similar to the subject in site size. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment 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: June 21, 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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