



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

APPELLANT: Kwanita Irrevocable TR  
DOCKET NO.: 19-09319.001-F-1  
PARCEL NO.: 14-23-10-100-007

The parties of record before the Property Tax Appeal Board are Kwanita Irrevocable TR, the appellant, and the Edgar County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction<sup>1</sup>** in the assessment of the property as established by the **Edgar County Board of Review** is warranted. The correct assessed valuation of the property is:

|                      |          |
|----------------------|----------|
| <b>F/Land:</b>       | \$2,190  |
| <b>Homesite:</b>     | \$870    |
| <b>Residence:</b>    | \$40,250 |
| <b>Outbuildings:</b> | \$2,280  |
| <b>TOTAL:</b>        | \$45,590 |

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a final decision of the Edgar 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 farmland,<sup>2</sup> a homesite, farm outbuilding(s) and a single-family residence, among other improvements. The dwelling is an owner-occupied residence. Both the homesite and the assessment of the dwelling are at issue in this matter. The dwelling consists of a part one-story and part two-story home of wood siding exterior construction with approximately 2,754 square feet of living area. The dwelling was originally constructed in 1918 and was expanded/renovated in 2016. The assessing officials report the dwelling has a D grade construction factor and a fair condition rating. Features of the home include a partial basement,

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<sup>1</sup> The subject property includes an owner-occupied dwelling with homesite which were the subjects of an appeal before the Property Tax Appeal Board for tax year 2018 and identified as Docket No. 18-05670.001-F-1

<sup>2</sup> In an Amended Farm Appeal, the appellant requested a \$190 reduction in the subject's farmland assessment, presumably based upon flooding.

central air conditioning and a 338 square foot garage. The property has a 1.12-acre homesite and is located in Paris, Symmes Township, Edgar County.

The appellant contends assessment inequity as the basis of this appeal concerning the dwelling and homesite. In support of the inequity claim, the appellant submitted evidence in a two-page Section VI grid analysis concerning seven suggested comparable properties to support the argument concerning the dwelling. The appellant also included a copy of a 2014 tax year decision issued by the Edgar County Board of Review in which the subject's homesite assessment was reduced to \$540. In addition, as to the farmland claim, the appellant submitted an aerial map of the subject property depicting that the parcel is within a flood zone. Therefore, based upon its location in a flood zone and photographs of flooding of the parcel on both farmland and near the dwelling, the appellant has requested a reduction in both the subject's farmland and/or homesite assessment. In light of the foregoing evidence and argument, the appellant requested a reduction in the homesite assessment to \$540, a reduction in the dwelling assessment to \$25,000 and a reduction in the farmland assessment to \$2,000.

The appellant disclosed that the subject property is an owner-occupied residence. The Property Tax Appeal Board takes judicial notice that the assessment of the subject property that was the subject matter of an appeal before the Board in the prior tax year under Docket Number 18-05670.001-F-1. In that appeal, the Property Tax Appeal Board issued a decision finding the assessment of the subject homesite to be \$870, the assessment of the dwelling and non-farm buildings to be \$40,250, the farmland assessment to be \$1,920 and the outbuildings to have an assessment of \$2,280 based on the evidence submitted by the parties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,490. The subject owner-occupied dwelling has an improvement assessment of \$32,830 or \$11.92 per square foot of living area. The board of review also disclosed that 2018 was the first year of the general assessment cycle in Symmes Township. Therefore, this 2019 tax year assessment is within the same general assessment period as 2018 tax year. The evidence provided by the board of review further disclosed that no township equalization factor applied in 2019.

In response to the appellant's evidence, the board of review outlined differences between the subject dwelling and several of the appellant's suggested comparable dwellings. The board of review noted differences in dwelling size, use, condition, lack of heating/cooling systems and/or location issues. In addition, the board of review submitted grid analyses that reiterated the appellant's comparables with corrections in arithmetic.

In support of its contention of the correct assessment, the board of review submitted a grid analysis with three suggested equity comparables in support of the subject's improvement assessment.

In rebuttal, the appellant waived the original request for a hearing on this appeal. Besides a letter outlining various concerns, the appellant submitted selective pages from an appraisal of the subject property with an opinion of value as of January 1, 2020 of \$118,000.

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence **such as an appraisal** or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)) (Emphasis added.). In light of these rules, the Property Tax Appeal Board has not considered the partial appraisal evidence submitted by appellant in conjunction with the rebuttal argument.

### **Conclusion of Law**

The appellant challenged the assessment on grounds of lack of assessment equity concerning the homesite, the dwelling and the farmland. As to the farmland assessment challenge, the appellant contended that the farmland is subject to flooding. The sole evidence was an aerial outlining the flood zone and photographs. The Property Tax Appeal Board considers flooding to be a historical sequence of temporary inundation of cropland by water which results in crop loss. In order to establish whether a flooding debasement is proper, the appellant should submit: (1) an aerial photo of the area, (2) photograph(s) of the affected acreage, and (3) a ten year yield history demonstrating crop loss due to flooding. (See Publication 122, Instructions for Farmland Assessments and Bulletin 810 published by the Illinois Department of Revenue). The Board finds that the appellant failed to establish what acres, if any, have suffered a crop loss due to flooding and thus has failed to establish that a reduction in the subject's farmland assessment is warranted on this record.

Furthermore, as to the homesite and residence, the Property Tax Appeal Board finds that the assessment as established by the Board for the 2018 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2018 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that 2018 and 2019 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The record does not disclose that a township equalization factor was applied in 2019. For these reasons, the Property Tax Appeal Board finds

that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision.

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:

December 20, 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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APPELLANT

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COUNTY

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