



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

APPELLANT: Tyler Ziegler
DOCKET NO.: 19-09343.001-R-1
PARCEL NO.: 12-18-007-136

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

LAND: \$9,153
IMPR.: \$103,210
TOTAL: \$112,363

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Effingham 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 dwelling of frame construction with 2,756 square feet of living area. The dwelling was constructed in 2018. Features of the home include an unfinished basement, central air conditioning and a 2-car garage. The property has a 1.16 acre or approximately 50,540 square foot site and is located in Teutopolis, Teutopolis Township, Effingham County.

The appellant's appeal was marked as if overvaluation based on comparable sales was the basis of the appeal. The appellant's submission included a brief explaining the appellant is only contesting the value that is assessed on the subject's land. The appellant submitted information on three suggested comparable sales. The comparables have sites ranging in size from 23,087 to 31,363 square feet of land area that sold from May 2015 to October 2019 for prices ranging from \$12,500 to \$24,500 or from \$.52 to \$1.06 per square foot of land area. The comparables have land assessments ranging from \$4,340 to 5,960 or \$.18 and \$.19 per square foot of land area.

The appellant's submission included a graph containing homesite assessment information for 27 properties, including the subject property and the appellant's comparables. The properties have site sizes ranging from .50 of an acre to 2.03 acres and have land assessments ranging from \$4,130 to 22,460 or from \$7,891 to \$19,362 per acre.

The appellant's submission also revealed that the subject has a total assessment of \$125,670. The subject's assessment reflects a market value of \$377,955, when using the 2019 three-year average median level of assessment for Effingham County of 33.25% as determined by the Illinois Department of Revenue. The subject has a land assessment of \$22,460 or \$.44 per square foot of land area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$112,363. The appellant's request reflects a market value of \$337,934, when using the 2019 three-year average median level of assessment for Effingham County of 33.25% as determined by the Illinois Department of Revenue. The appellant's request would lower the subject's land assessment to \$9,153 or \$.18 per square foot of land area.

The board of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)).

Conclusion of Law

The taxpayer contends land 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter regarding the appellant's request to analyze the value of the subject's land separate from the value of the subject's improvements. The Board finds the subject parcel consists of real property including both land and improvements thereon. In Showplace Theatre Company v. Property Tax Appeal Board, 145 Ill.App 3d. 774 (2nd Dist. 1986), the court held an appeal to the Property Tax Appeal Board includes both land and improvements and together constitute a single assessment in this market value case. In Showplace, although the appellant only disputed the subject's land value based on a recent allocated sale price, the Appellate Court held the Property Tax Appeal Board's jurisdiction was not limited to a determination of the land value alone. In accordance with Showplace, the Property Tax Appeal Board finds a determination on whether the subject's assessment is reflective of its fair cash value, based on the limited evidence submitted by the appellant, could not be made.

The appellant submitted a grid containing three comparable properties and a graph containing homesite assessment information for 27 properties, including the subject property and the appellant's three comparables, for the Board's consideration. The Board finds the graph contains four homesites that are similar in size to that of the subject. These comparables ranged in size from .80 to .97 of an acre and have land assessments ranging from \$8,227 to \$8,253. The subject's 1.16 acre site has a land assessment of \$22,460, which falls above the range established by the best land equity comparables in the record. The Board gives less weight to the appellant's remaining land comparables due to their differences in size, when compared to the subject. Based on the evidence in this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's land is inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request is 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 19, 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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