



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

APPELLANT: Elvin J. & Marlene K. Churchill  
DOCKET NO.: 20-00040.001-R-1  
PARCEL NO.: 23-6-1781-029-000

The parties of record before the Property Tax Appeal Board are Elvin J. & Marlene K. Churchill, the appellants; and the Adams 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 **Adams** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$8,410  
**IMPR.:** \$107,070  
**TOTAL:** \$115,480

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Adams County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2020 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 ranch-style dwelling of brick and vinyl siding exterior construction with 2,931 square feet of living area.<sup>1</sup> The dwelling was constructed in 2000 and is approximately 20 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a four-car garage. The property has an approximately 15,000 square foot site and is located in Quincy, Quincy Township, Adams County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$278,000 as of July 28, 2020. The appraisal was prepared by Anna Mowen, a Certified General Appraiser. The purpose of the appraisal was to determine the market value of the subject property “for tax purposes.”

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<sup>1</sup> The appraisals present differing dwelling sizes. The Board finds the property sketch provided in the board of review’s appraisal to be the best evidence of dwelling size.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value by using three comparable sales located within 3.97 miles of the subject. The comparables are improved with ranch-style dwellings that range in size from 1,817 to 2,000 square feet of living area. The dwellings are 13 to 64 years old. Each comparable has central air conditioning, a fireplace, and a two or three-car garage. Each dwelling has a basement with finished area. Comparable #2 has an inground swimming pool. The sales occurred from December 2019 to July 2020 for prices ranging from \$244,000 to \$316,000 or from \$122.00 to \$168.44 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for site size, condition, bathroom count, dwelling size, basement finish, garage size, and age to arrive at adjusted prices ranging from \$272,800 to \$279,000. Based on this data, the appraiser arrived at an opinion of market value for the subject of \$278,000. The appellant requested the subject's assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$115,480. The subject's assessment reflects a market value of \$345,956 or \$118.03 per square foot of living area, land included, when using the 2020 three year average median level of assessment for Adams County of 33.38% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted an appraisal estimating the subject property had a market value of \$366,000 as of January 1, 2020. The appraisal was prepared by Kirk Rodemich, a Certified Residential Appraiser. The purpose of the appraisal was to determine the market value of the subject property.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value by using three comparable sales located within 2.11 miles of the subject. The comparables are improved with rambler-style dwellings that range in size from 2,287 to 2,450 square feet of living area. The dwellings are 13 to 17 years old. Each comparable has central air conditioning, one or two fireplaces, and a four-car garage. Each dwelling has a basement with finished area. The sales occurred from May 2019 to January 2020 for prices ranging from \$350,500 to \$365,000 or from \$148.98 to \$154.35 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for site size, dwelling size, basement finish, and other items to arrive at adjusted prices ranging from \$363,000 to \$388,250. Based on this data, the appraiser arrived at an opinion of market value for the subject of \$366,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal to the appellant's appraisal, the board of review questioned whether the appellant's appraiser had measured the home, noting the discrepancy in the dwelling size between the appraisals. The board of review stated that the appellant's appraisal contained an incorrect number of bathrooms. The board of review went on to state that the appellant's appraisal comparable #3 was outside of the Quincy city limits, is on a ten-acre site, which has well water and septic sewer service as opposed to the subject which has access to city water and sewer services. The board of review noted that comparable #1 is 64 years old compared to the subject which is 20 years old, that the appraisal did not use comparables with lake views or four-car garages, and that comparables #1 and #3 differ from the subject in design.

**Conclusion of Law**

The appellant contends 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 parties each submitted an appraisal to support their respective positions before the Property Tax Appeal Board. The Board finds that the comparable sales utilized in the appellant's appraisal differed significantly from the subject in location, design, dwelling size, age, and other features. The appellant's appraisal also states that the value conclusion is as of July 28, 2020, rather than the January 1, 2020 assessment date at issue. These differences detract from the reliability as a valid indicator of the subject's estimated market value as of January 1, 2020.

The Board finds the best evidence of market value to be the appraisal submitted by the board of review. The comparable sales contained in the board of review's appraisal are similar to the subject in location, age, dwelling size, and features and appear to support the assessment. The subject's assessment reflects a market value of \$345,956 or \$118.03 per square foot of living area, including land, which is below the best evidence of market value in the record. The Board finds the subject property had a market value of \$366,000 as of the assessment date at issue. Based on this evidence, and after considering adjustments to the best comparables for differences, the Board finds a reduction in the subject's 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.

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Chairman



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Member



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Member



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Member



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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



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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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