



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

APPELLANT: Mark Harden
DOCKET NO.: 20-00876.001-R-1
PARCEL NO.: 21-24-201-003

The parties of record before the Property Tax Appeal Board are Mark Harden, the appellant, and the Vermilion 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 **Vermilion** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$12,391
IMPR.: \$77,478
TOTAL: \$89,869

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Vermilion 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 parties appeared before the Property Tax Appeal Board for a hearing at the Vermilion County Courthouse Annex in Danville pursuant to a prior written notice. Appearing on behalf of the appellant was Mark Harden and appearing on behalf of the Vermilion County Board of Review were Amanda Shepherd, Vermilion County Board of Review Chairman, Jay Fruhling, Vermillion County Board of Review Member, Natalie Duncan, Vermilion County Board of Review Member and Matt Long, Chief County Assessment Officer (CCAO).

The subject property consists of a 1-story dwelling of brick exterior construction with 2,000 square feet of living area.¹ The dwelling is approximately 18 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, a 2,240 square foot pole

¹ There was a discrepancy as to the size of the subject dwelling. At the hearing both parties agreed that the subject's dwelling size was approximately 2,000 square feet.

building, an inground swimming pool and a 950 square foot garage. The property has a 5.07-acre site and is located in Oakwood, Oakwood Township, Vermillion County.

The appellant contends assessment inequity as the basis of the appeal.² In support of this argument the appellant submitted information on four equity comparables located from .25 of a mile to 5 miles from the subject property. The comparables have sites ranging in size from approximately .32 of an acre to 4.88 acres of land area and are improved with 1-story or 2-story dwellings that are 15 to 65 years old. The dwellings range in size from 1,334 to 1,999 square feet of living area. Three comparables are reported to each have an unfinished basement. Each comparable has central air conditioning and an inground swimming pool.³ Three comparables are reported to have attached garages ranging in size from 324 to 864 square feet of building area. Comparables #1 and #2 also each have a 576 square foot detached garage and comparable #3 has a 1,680 square foot pole building. The appellant also testified that three comparables each have an asphalt drive like the subject and one comparable has a concrete drive. The comparables have land assessments ranging from \$3,407 to \$5,132 or from \$884 to \$10,647 per acre.⁴ The comparables have improvement assessments ranging from \$37,473 to \$68,484 or from \$27.83 to \$40.23 per square feet of living area.

At hearing, Harden argued his home is not being equitably assessed when compared to other homes in the area and the property taxes on his home have increased more than other homes in the area. Harden further testified he pays considerably higher property taxes than comparable #1 which he contends although older is similar to the subject. In addition, the appellant contends the subject's inground swimming pool is over assessed because local realtors indicated that homes without inground swimming pools are easier to sell. The appellant also testified that a portion of his lot has wooded area with ravine that is not usable.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$89,869. The subject property has a land assessment of \$12,391 or \$2,444 per acre and an improvement assessment of \$77,478 or \$38.35 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables. The board of review contends these comparables have similar market appeal, age, condition, and amenities when compared to the subject. Three comparables are located on same street and same block as the subject. One comparable is located .60 of a mile from the subject. The comparables have sites ranging in size from approximately 1.56 to 5.33⁵ acres of land area and are improved with 1-story dwellings that are 11 to 17 years old. The dwellings range in size from 1,725 to 2,362 square feet of living area. Three comparables are

² The appellant also marked comparable sales as basis of appeal; but the appellant did not provide any comparable sales in support of this argument. Therefore, the Property Tax Appeal Board will not further address the overvaluation argument in this decision.

³ The appellant stated at the hearing each comparable has an inground swimming pool.

⁴ The appellant's grid analysis reported assessments from the 2019 tax year based on the parcel printouts for each comparable submitted by the appellant. The correct land and improvement assessments for the 2020 tax year were gleaned from the board of review's evidence which provided parcel printouts for the comparables for the 2020 tax year.

⁵ The board of review reported comparable #2 has a 1.84-acre homesite and the remaining acreage is farmland.

reported to each have an unfinished basement and one comparable has a crawl space foundation. Each comparable has central air conditioning and a garage ranging in size from 768 to 989 square feet of building area. Comparable #1 is reported to have an additional 50' x 30' garage. Comparables #2, #3 and #4 each have an inground swimming pool. Comparable #3 also has a shed. At the hearing, Mr. Long stated board of review comparable #1 has similar wooded area like the subject. The comparables have land assessments ranging from \$4,981 to \$12,814 or from \$2,512 to \$2,542 per acre. The comparables have improvement assessments ranging from \$65,089 to \$93,169 or from \$34.35 to \$44.59 per square feet of living area.

Based on this evidence, the board of review requests no change in the subject's assessment.

Conclusion of Law

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

The record contains eight equity comparables for the Board's consideration. As to the improvement assessment, the Board gave less weight to appellant's comparables #1, #2 and #3 which are less similar to the subject in design, age, and/or dwelling size when compared to the subject than the comparables submitted by the board of review. The Board also gives less weight to appellant's comparable #4 due to its distant location being 5 miles away from the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables which overall are more similar to the subject in location, design, age, dwelling size and features. The comparables have improvement assessments ranging from \$65,089 to \$93,169 or from \$34.35 to \$44.59 per square foot of living area. The subject property has an improvement assessment of \$77,478 or \$38.35 per square foot of living area, which falls within the range established by the best equity comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds and a reduction in the subject's improvement assessment is not justified.

As to the land inequity argument, the Board gives most weight to board of review comparables #1 and #4 which are most similar to the subject in location and size. These comparables have land assessments of \$12,814 or \$2,512 and \$2,542 per acre of land area. The subject has a land assessment of \$12,391 or \$2,443 per acre of land area which falls slightly below the best comparable in the record. The Board gives less weight to the parties' remaining comparables which are less similar to the subject in location and/or size. Based on this evidence, the Board finds a reduction in the subject's land assessment is not warranted.

Lastly, as to the appellant's contention that his property taxes have increased more than other homes in the area, the Board finds this contention does not support the inequity argument.

Furthermore, it does not show the subject's assessment is incorrect. The Property Tax Appeal Board plays no part in the calculation of tax bills of the subject property or the suggested comparables used by the appellants in this appeal. Section 1910.10(f) of the official rules of the Property Tax Appeal Board states:

The Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of the tax bill, or the exemption of real property from taxation. (86 Ill.Admin.Code §1910.10(f)).

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:

April 16, 2024



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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