



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

APPELLANT: Shane Stewart
DOCKET NO.: 20-06444.001-F-1
PARCEL NO.: 05-01-35-400-016

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

F/Land:	\$2,381
Homesite:	\$16,598
Residence:	\$127,022
Outbuildings:	\$20,375
TOTAL:	\$166,376

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Douglas 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 has a 36.64 acre site consisting of 31.66 acres of farmland and 4.98 acres of homesite.¹ The property is improved with a 1.5-story dwelling of log exterior construction with 4,568 square feet of living area.² The dwelling was constructed in 2008 and is approximately 12 years old. Features of the home include a basement with finished area, central air conditioning, a

¹ Additional details regarding the subject's land not reported by the appellant are found in the board of review's evidence.

² The parties differ regarding the subject's dwelling size. The Board finds the best evidence of the subject's dwelling size to be the appellant's appraisal, which contains a sketch of the subject home entitled "Assessors Drawing" whereas the board of review submitted inconsistent evidence of dwelling sizes significantly greater than the appraisal. The dwelling size described in the appraisal is further supported by an older appraisal submitted by the appellant describing 4,510 square feet of living area for the subject home, which is similar to the 4,568 described in the more recent appraisal presented by the appellant.

fireplace, a 2-car attached garage, a 4-car detached garage, a 3,200 square foot pool house, an inground swimming pool, and a 390 square foot boat house. The property is also improved with a 4,800 square foot metal horse barn with a concrete floor and two overhead doors that was built in 2009. The property is located in Tuscola, Garrett Township, Douglas 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 \$430,000 as of December 3, 2020. The appraisal was prepared by Bruce E. Cannon, a certified general real estate appraiser, for ad valorem tax purposes.

The appraiser conducted an exterior only inspection. The appraiser stated the subject home was custom built by the appellant and noted some exterior deferred maintenance, from which the appraiser concluded depreciation beyond the subject's age and a fair condition for the subject home.

Under the sales comparison approach, the appraiser selected six comparable sales located in Tuscola, Mattoon, and Charleston and from 7.12 to 24.22 miles from the subject property. The appraiser explained there were few sales of comparable properties in Tuscola so the appraiser expanded the range to Douglas and Coles Counties. The parcels range in size from 0.46 of an acre, or 20,010 square feet, to 5.19 acres of land area. The appraiser explained some comparables have smaller sites but have exclusive county club locations, and thus, are considered to have similar values to the subject's homesite.

The comparables are improved with ranch, traditional, or contemporary style homes ranging in size from 2,685 to 5,435 square feet of living area. The appraiser reported the comparables are custom homes like the subject. The dwellings range in age from 17 to 30 years old. Three homes each have a basement with finished area. Each home has central air conditioning and a 3-car attached garage.³ Comparables #2 and #4 each have an inground swimming pool. Comparable #5 has an 1,800 square foot post and frame barn and comparable #6 is described as having "Barns." The appraiser explained no adjustments were made relative to the subject's pool amenities as these amenities are seasonal and do not contribute greatly to value. The appraiser also stated a small adjustment was made for comparables without barns, but explained the market does not indicate match pricing for this amenity.

The comparables sold from April 2019 to October 2020 for prices ranging from \$340,000 to \$550,000 or from \$69.33 to \$161.35 per square foot of living area, including land. The appraiser made adjustments to these comparables for financing concessions and for differences from the subject, such as condition, room count, dwelling size, foundation type and basement finish, garage size, and other amenities, to arrive at adjusted sale prices ranging from \$326,000 to \$509,000.

Under the cost approach, the appraiser estimated a site value of \$30,000 and calculated the replacement cost new of the subject home, two garages, pool house, and other improvements as

³ The Board notes that the appraiser did not specify the garage size for comparables #1 through #3 but made the same adjustment for garage size as for comparables #4 through #6 which are each described as having a 3-car attached garage, suggesting that comparables #1 through #3 also each have a 3-car attached garage.

\$1,007,008. The appraiser then deducted depreciation of \$621,022 to arrive at a deprecation cost of improvements of \$385,986. The appraiser concluded an indicated value of \$415,986 under the cost approach.

In reconciling these two approaches, the appraiser gave little weight to the cost approach, explaining that the subject was overdeveloped for the market and that the sales comparison approach was more reliable. Based on the foregoing, the appraiser opined a market value for the subject of \$430,000 as of December 3, 2020.

The appellant submitted a brief contending that the township assessor had no objection to the value conclusion contained in the appellant's appraisal. The appellant presented a letter dated February 24, 2021 from the township assessor expressing an opinion that an appraisal by a licensed appraiser should always be accepted as evidence of market value. The appellant further contended the board of review has relied on listing information to determine the subject's dwelling size. The appellant stated that a 2011 appraisal indicated the subject's market value was \$420,000 and presented a copy of this 2011 appraisal which opines a market value of \$420,000 as of December 6, 2011.⁴ The appellant presented a list of the number of properties valued over \$500,000 in various counties and information regarding the subject's assessment.

Based on this evidence the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion as of December 3, 2020.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$217,519. The subject has a farmland assessment of \$2,381, a homesite assessment of \$16,598, a residence assessment of \$178,165, and an outbuildings assessment of \$20,375. The subject's homesite and residence assessments total \$194,763 and reflect a market value of \$583,123 or \$127.65 per square foot of living area, land included,⁵ when using the 2020 three year average median level of assessment for Douglas County of 33.40% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a market analysis prepared by Cathy Means, the board of review's Chairman. Means selected five comparables located in Monticello, Mansfield, and Champaign and from 21 to 29 miles from the subject property. The parcels range in size from 0.50 of an acre to 10+ acres of land area and are improved with 1-story, 1.5-story, or 2-story homes of a combination of brick, cedar, stone, and/or vinyl siding exterior construction. The homes range in size from 2,890 to 5,519 square feet of living area and are from 1 to 20 years old. Each home has a basement, four of which have finished area. Four comparables sold in July or August 2021 for prices ranging from \$550,000 to \$948,000 or from \$147.28 to \$201.96 per square foot of living area, including land. One comparable is listed for \$685,000 or \$124.12 per square foot of living area, including land. Means made adjustments to these comparables for differences from the subject to arrive at

⁴ The Board finds this appraisal, which states an opinion of value as of December 6, 2011 and relies on comparables sales occurring from 2009 to 2011, is too remote from the January 1, 2020 assessment date to be indicative of market value as of that date; consequently, the Board shall not further consider this appraisal.

⁵ Calculated based on 4,568 square feet of living area.

adjusted sale prices ranging from \$550,000 to \$963,200. Based on the foregoing, Means suggested a marketing price of \$778,875.

The board of review submitted a brief contending that the 2020 appraisal omits a 2,400 square foot detached garage, a 3,200 square foot pool house, one full bathroom, and eight half bathrooms. The board of review questioned the appraiser's description of the subject dwelling in fair condition and whether any of the subject's land is still being used as farmland. The board of review presented a listing sheet for the subject, which describes a listing price of \$1,984,000, six full bathrooms, and one half bathroom.

Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal,⁶ the appellant explained the subject property was listed in 2018 by court order for the amount of a tax lien on the property; however, the subject property did not sell. The appellant argued the market analysis submitted by the board of review is not an appraisal.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the Board finds the appellant failed to present evidence to support a reduction in the subject's farmland and outbuildings assessments. Farmland is assessed according to productivity and use and outbuildings are assessed according to their contributory value to the farm. Moreover, the appellant's appraisal omits the farmland in its value conclusion. Therefore, the Board finds reductions in the subject's farmland and outbuildings assessments are not warranted.

With respect to the subject's residence and homesite, the appellant presented an appraisal and the board of review presented a market analysis in support of their respective positions before the Board.

The Board gives less weight to the suggested marketing price presented in the board of review's market analysis. The market analysis relies on four sales occurring in July and August 2021, which are more remote in time from the January 1, 2020 assessment date and less likely to be indicative of market value as of that date. Moreover, the market analysis relies on a listing, which is not a sale and is also less likely to be indicative of market value as of the January 1, 2020 assessment date.

⁶ The appellant submitted two additional letters in rebuttal, one of which was postmarked January 24, 2022 and one of which appears to have been hand delivered on January 27, 2022. These two letters were not timely filed before the January 22, 2022 deadline for the submission of rebuttal evidence and shall not be considered herein.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. Although this appraisal states a value conclusion as of December 3, 2020 rather than the January 1, 2020 assessment date, the comparable sales selected by the appraiser sold proximate in time to the assessment date. The appraiser explained the adjustments to these comparables and how the adjustments were calculated. The subject's assessment reflects a market value of \$583,123 or \$127.65 per square foot of living area, including land, which is above the appraised value. The Board finds the subject property's residence and homesite had a market value of \$430,000 as of the assessment date at issue. Since market value has been established the 2020 three year average median level of assessments for Douglas County of 33.40% as determined by the Illinois Department of Revenue shall apply. (86 Ill. Admin. Code § 1910.50(c)(1)).

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

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: February 21, 2023



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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