



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

APPELLANT: Crystal Kern
DOCKET NO.: 20-06810.001-R-1
PARCEL NO.: 06-054-010-50

The parties of record before the Property Tax Appeal Board are Crystal Kern, the appellant, by attorney Michael Fleshman, of Woods & Bates, P.C. in Lincoln; and the Logan County Board of Review.¹

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 **Logan** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$5,760
Homesite:	\$3,330
Residence:	\$67,200
Outbuildings:	\$500
TOTAL:	\$76,790

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Logan 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 an improved farmland parcel containing approximately 16-acres of land area.² The subject property is improved with a 5,400 square foot pole building built in 2019 on a concrete slab foundation which contains 1,800 square feet finished as residential living area and the remaining 3,600 square feet consists of pole building with concrete floor. The living area portion of the building is 1.5 stories and has central air conditioning. The property is

¹ The parties agreed to forgo the scheduled hearing on this case and have the Board issue a decision based on the evidence in the record.

² The Board finds the best evidence of the subject's description is located in the parcel details printout submitted by the appellant which contained a schematic diagram, measurement and calculations of the pole building.

improved with an additional outbuilding that is used as a two-car garage and a farm building. The property is located in Mt. Pulaski, Mt. Pulaski Township, Logan County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. The subject's homesite and farmland assessments were not challenged. In support of this argument the appellant submitted information on four equity comparables located from .99 to 17.9 miles from the subject property.³ Comparable #1 is described as a pole building with steel siding built in 2010 that consists of 1,536 square of living area and 3,456 square feet of steel hangar. Comparable #2 is described as a one-story dwelling built in 1910 on a crawl space foundation that contains 795 square feet of living area. Comparable #3 is described as a one-story dwelling of frame construction built in 2001. The dwelling has 2,160 square feet of living area, a walk-out basement and an 864 square foot attached garage. Comparable #4 is described as a two-story dwelling of frame construction built in 1900. The dwelling has 1,404 square feet of living area, a basement and a 448 square foot garage. The comparables have improvement assessments ranging from \$10,700 to \$53,660 or from \$13.46 to \$24.48 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$32,100 or \$17.83 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,880. The subject property has an improvement assessment of \$77,290 or \$42.94 per square foot of living area when using 1,800 square feet of residential living area. The board of review disclosed the outbuildings/farm buildings have an improvement assessment of \$500.

In response to the appeal, the board of review asserted appellant's comparable #2 was incorrectly assessed due to the assessor considering an older single-family home being the primary residence on the property, when in fact, the primary residence was situated in a metal pole building which had been recently added. The board of review provided a property record card with assessment information for the 2021 tax year. The board of review also noted the appellant's purchased the 16-acre subject site in May 2017 for \$170,000 and had an existing two-car garage at the time of sale.

In support of its contention of the correct assessment the board of review submitted sales and assessment information on two properties located in Sangamon and Cass Counties. Based on this evidence, the board of review requested that the subject's assessment be sustained.

Conclusion of Law

The appellant 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,

³ In reviewing the records, the Board finds the appellant submitted 2019 assessment information for comparables #5 through #9 for a 2020 appeal for assessment equity. Therefore, the Board will not further consider these comparables in the analysis.

proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds a reduction in the subject's assessment is warranted based upon the record evidence.

The record contains 6 assessment comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #4 which are significantly older homes when compared to the subject. The Board also gives no weight to the assessment equity data for the two board of review comparables which are located in different counties than the subject property. In Cherry Bowl v. Property Tax Appeal Board, 100 Ill.App.3d 326, 331 (2nd Dist. 1981), the appellate court held that evidence of assessment practices of assessors in other counties is inadmissible in proceedings before the Property Tax Appeal Board. The court observed that the interpretation of relevant provisions of the statutes governing the assessment of real property by assessing officials in other counties was irrelevant on the issue of whether the assessment officials within the particular county where the property is located correctly assessed the property. Lastly, the sales data for these properties does not address the appellant's equity argument.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #3. These two comparables are 8 and 17 years older than the subject and have living area that brackets the subject's living area. However, comparable #2 lacks pole building area when compared to the subject which has 3,600 square feet of pole building area. Most weight was given to appellant's comparable #1 which is most similar to the subject property as it has 3,456 square feet of pole building area. The comparables have improvement assessments of \$53,660 and \$52,880 or \$34.93 and \$24.48 per square foot of living area per square foot of living area, respectively. The subject improvement, excluding the farm buildings, has an improvement assessment of \$77,290 or \$42.94 per square foot of living area, which falls above the improvement assessments of the two most similar comparables in the record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the evidence demonstrates the subject improvement assessment, excluding the farm buildings, is excessive. Based on this record the Board finds a reduction in the subject's assessment is warranted.

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:

May 16, 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

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