



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

APPELLANT: Jennifer & Troy Bryant
DOCKET NO.: 20-07286.001-F-1
PARCEL NO.: 12-08-100-017

The parties of record before the Property Tax Appeal Board are Jennifer & Troy Bryant, the appellants; and the DeWitt 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 **DeWitt** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$147
Homesite:	\$4,826
Residence:	\$56,000
Outbuildings:	\$0
TOTAL:	\$60,973

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the DeWitt 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 5.93 acre property consists of 4.05 acres assessed as farmland, 1.67 acres assessed as homesite, and 0.21 of an acre that is non-taxable roadway.¹ The homesite is improved with a 1-story dwelling of brick exterior construction with 1,790 square feet of living area. The dwelling was constructed in 1978. Features of the home include a partial unfinished basement, central air conditioning, a fireplace, and a 2-car garage. The property is located in Clinton, Texas Township, DeWitt County.

¹ The appellants did not challenge the subject's farmland or homesite assessments. Farmland assessments in Illinois are not calculated on market value considerations. Land classified as a farm receives a preferential land assessment based on soil typing and productivity indices as provided by the Property Tax Code. (35 ILCS 200/1-60 and 10-110 *et al*).

The appellants contend assessment inequity regarding the residential improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables located from 0.5 of a mile to 1.8 miles from the subject. The comparables are improved with 1-story homes of brick or brick and siding exterior construction ranging in size from 1,380 to 2,700 square feet of living area. The dwellings were built from 1973 to 1978. Each home has an unfinished basement, central air conditioning, and a garage ranging in size from 528 to 700 square feet of building area. Two homes each have a fireplace. The comparables have residential improvement assessments ranging from \$40,290 to \$64,562 or from \$23.91 to \$33.83 per square foot of living area. Based on this evidence the appellants requested a reduction in the subject's residential improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,993. The subject property has a residential improvement assessment of \$65,020 or \$36.32 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables; however, the board of review provided only 2021 tax year assessment information for comparables #2 and #5, which is not responsive to this 2020 tax year appeal. Comparable #2 is the same property as the appellants' comparable #2, for which the appellants provided 2020 tax year assessment information. Thus, the Board shall consider the four comparables presented by the board of review for which 2020 tax year assessment information is presented in this record, excluding comparable #5.

These comparables are located from 1.10 to 4.00 miles from the subject property and are improved with 1-story homes of brick and/or frame exterior construction ranging in size from 1,380 to 2,380 square feet of living area. The dwellings were built from 1908 to 1978. Comparable #1 is reported to have been constructed in 1908 with additions in 1980 and 1993.² Comparable #4 is reported to have been constructed in 1908 as an 884 square foot home, with a 168 square foot addition built in 1977 and a 1,328 square foot addition built in 2004. Each home has an unfinished basement. Three homes each have central air conditioning, a fireplace, and one or two garages ranging in size from 520 to 1,156 square feet of building area. The comparables have residential improvement assessments ranging from \$45,943 to \$73,356 or from \$32.17 to \$34.98 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants argued that the board of review's comparables #1, #4, and #5 differ from the subject in location, age, and/or exterior construction.

Conclusion of Law

The appellants contend 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

² Additional information regarding these comparables is found in their property record cards presented by the board of review.

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

The record contains a total of six equity comparables, with one common comparable, for the Board's consideration. The Board gives less weight to the board of review's comparable #3, which lacks central air conditioning, a fireplace, and a garage, which are all features of the subject. The Board gives less weight to the appellants' comparable #3, which is an approximately 34% larger home than the subject dwelling.

The Board finds the best evidence of assessment equity to be the appellants' comparable #1, the appellants' comparable #2/board of review's comparable #2, and the board of review's comparables #1 and #4, which have varying degrees of similarity to the subject. The appellant's comparable #1 and the appellants' comparable #2/board of review's comparable #2 are more similar to the subject in age and location, but are 19% and 23% smaller homes than the subject dwelling, suggesting upward adjustments to these comparable would be needed to make them more equivalent to the subject. The board of review's comparable #1, which is the most similar to the subject in dwelling size, is a larger home than the subject dwelling, has newer additions unlike the subject, has two garages compared to the subject's one garage, suggesting downward adjustments to this comparable would be needed to make it more equivalent to the subject. The board of review's comparable #4 is a 25% larger home than the subject and has newer additions unlike the subject, suggesting downward adjustments to this comparable would be needed to make it more equivalent to the subject.

These most similar comparables have residential improvement assessments that range from \$40,290 to \$73,356 or from \$27.67 to \$34.98 per square foot of living area. The subject has a residential improvement assessment of \$65,020 or \$36.32 per square foot of living area which falls within the range of the best comparables in terms of total residential improvement assessment and above the range on a per square foot basis and appears to be excessive after considering appropriate adjustments to the best comparables for differences from the subject, such as dwelling size, age, garage size, and number of garages. Based on this record, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's residential improvement was inequitably assessed and a reduction in the subject's assessment 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

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: January 17, 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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