



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

APPELLANT: James & Margaret Wertin  
DOCKET NO.: 20-08532.001-R-1  
PARCEL NO.: 10-35-127-004

The parties of record before the Property Tax Appeal Board are James & Margaret Wertin, the appellants; and the Montgomery 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 **Montgomery** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$10,550  
**IMPR.:** \$84,440  
**TOTAL:** \$94,990

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Montgomery 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 1-story dwelling of brick and frame construction with 2,857 square feet of living area.<sup>1</sup> The dwelling was constructed in 2011. Features of the home include a full basement with finished area, central air conditioning, a fireplace, and an 1,132 square foot garage. The property has an approximately 30,927 square foot, or 0.71 acre, site and is located in Litchfield, North Litchfield Township, Montgomery County.

The appellants contend assessment inequity with respect to the land assessment as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables located from 0.20 of a mile to 2.9 miles from the subject property. The parcels range in size from 44,866 square feet, or 1.03 acres, to 89,298 square feet, or 2.05 acres, of land area. The comparables have land assessments ranging from \$1,320 to \$3,850 or from \$0.02 to

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<sup>1</sup> Additional details regarding the subject property are found in the subject's property record card presented by the appellants, which the Board finds to be the best evidence of the subject's features and amenities.

\$0.06 per square foot of land area. Based on this evidence the appellants requested a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$94,990. The subject property has a land assessment of \$10,550 or \$0.34 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables, together with property record cards for these comparables and a map depicting the locations of these properties in relation to the subject. The comparables are located from next door to 180 feet from the subject. The parcels range in size from 25,265 square feet, or 0.58 of an acre, to 53,579 square feet, or 1.23 acres, of land area. The comparables have land assessments of \$10,550 or from \$0.20 to \$0.42 per square foot of land area. The board of review submitted a letter explaining that all lots in the subject's subdivision are valued on a site basis and have land assessments of \$10,500. Based on this evidence the board of review requested confirmation of the subject's land assessment.

In written rebuttal, the appellants argued that the board of review's comparables are not similar to the subject in lot size and features, but acknowledged that the board of review's comparables are all located in the same subdivision as the subject with land assessments of \$10,550. The appellants contended that the subject parcel is steeply sloped, thereby limiting its use. The appellants presented six additional comparables located in the subject's subdivision with the same land assessment as the subject; however, inasmuch as new evidence, such as newly discovered comparable properties, may not be presented in rebuttal, the Board shall not further consider these additional comparables. (86 Ill. Admin. Code § 1910.66(c)).

### **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 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparable #2, due to its distance of more than 2 miles from the subject, and to the appellants' comparables #1, #3, and #4, due to significant differences from the subject in lot size. Moreover, none of these comparables are located in the subject's subdivision.

The Board finds the best evidence of assessment equity to be the board of review's comparables, which are all located within the subject's subdivision and have identical land assessments of \$10,550. The Board finds the evidence indicates land in the subject's subdivision is assessed on a site basis. The site method of valuation is used when the market does not indicate a significant

difference in lot value even when there is a difference in lot sizes. Property Assessment Valuation, 75, International Association of Assessing Officers 2<sup>nd</sup> ed. 1996. The subject's land assessment of \$10,550 is identical to the best comparables in this record. After reviewing the evidence, the Board finds land within the subject's neighborhood was uniformly assessed on a site basis. The Board finds the appellants offered no market evidence to suggest the site method of valuation was not reasonable or appropriate. Based on this analysis, the Board finds the appellants have not demonstrated that the subject property's land was inequitably assessed by clear and convincing evidence and a reduction in the subject's land 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.



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:

November 22, 2022



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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COUNTY

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