



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

APPELLANT: Jason Hagerbaumer
DOCKET NO.: 21-00049.001-R-1
PARCEL NO.: 20-0-1590-002-00

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

LAND: \$5,530
IMPR.: \$80,900
TOTAL: \$86,430

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Adams County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 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 exterior construction with 2,524 square feet of living area.¹ The dwelling was constructed in 1970 and is approximately 51 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 3-car or 400 square foot garage.² The property has a 37,084 square foot site and is located in Quincy, Melrose Township, Adams County.

¹ The parties differ regarding the subject's dwelling size. In the appeal petition, the appellant described the subject home as having both 2,372 and 2,524 square feet of living area, but in rebuttal, the appellant described the subject home with 2,372 square feet of living area based on an appraisal which the appellant did not submit. The board of review presented a listing sheet for the subject property describing 2,524 square feet of living area. Neither party presented the subject's property record card. The Board finds the only supporting documentation of the subject's dwelling size in this record is the listing sheet, and thus, the Board finds the subject home has 2,524 square feet of living area.

² Additional details regarding the subject property not reported by the appellant are found in the listing sheet presented by the board of review.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located from 0.39 of a mile to 1.25 miles from the subject. The comparables are improved with 1-story or 1.5-story homes³ of brick and frame exterior construction ranging in size from 1,807 to 2,572 square feet of living area.⁴ Two comparables are 49 or 72 years old. Two homes each have a basement. Each home has central air conditioning, a fireplace, and a 360 square foot garage. The comparables have improvement assessments ranging from \$44,850 to \$59,430 or from \$19.63 to \$23.11 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,430. The subject property has an improvement assessment of \$80,900 or \$32.05 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 located from 1.45 to 4.85 miles from the subject. The comparables are improved with 1-story homes of brick, brick and vinyl siding, or brick, stucco, and wood siding exterior construction ranging in size 1,820 to 2,036 square feet of living area. The dwellings were built from 1969 to 1976. Each home has a basement, three of which have finished area and two of which are walkout basements, and a 2-car to a 4-car garage. Four homes each have central air conditioning, one or two fireplaces, and one or more outbuildings. Comparable #3 also has a carport. The comparables have improvement assessments ranging from \$67,060 to \$83,430 or from \$33.84 to \$43.50 per square foot of living area.

The board of review also submitted a brief contending that the appellant's comparable #1 was built in 1966 (and thus, is 55 years old, not 49 years old) and has 1,858 (not 2,331) square feet of living area as described in an appraisal for this property. The board of review further contended that the appellant's comparable #2 is a 1.5-story home on a concrete slab foundation as described in a listing sheet for this property, and the appellant's comparable #3 was built in 1957 and has 1,807 (not 2,140) square feet of living area as described in a listing sheet for this property.

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

In written rebuttal, the appellant argued the subject's dwelling size of 2,372 is based on an appraisal completed in February 2017.⁵ The appellant contended that the board of review's

³ The appellant reported that comparable #2 is a 1-story home, but presented a photograph depicting a 1.5-story homes, whereas the board of review presented a listing sheet for this property with a photograph indicating it is a 1.5-story home, which was not refuted by the appellant in rebuttal. Neither party presented the property record card for this property. Based on this evidence, the Board finds comparable #2 is a 1.5-story home.

⁴ Although the appellant reported different dwelling size for comparables #1 and #3, the board of review presented listing sheets for these properties, which were not refuted by the appellant in written rebuttal. Neither party presented the property record cards for these properties. Based on this evidence, the Board finds comparables #1 and #3 have the dwelling sizes reported in their listing sheets.

⁵ Although the appellant mentioned an attached appraisal, no appraisal was submitted with the appellant's rebuttal evidence.

comparables differ from the subject in lot size, dwelling size, bathroom count, basement size, garage size, and/or exterior construction.

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, 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 a total of eight equity comparables for the Board's consideration. The Board gives less weight to the board of review's comparables #3, #4, and #5, which are located more than 4 miles from the subject. The Board gives less weight to the appellant's comparable #2, due to significant differences from the subject in design and foundation type.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #3 and the board of review's comparables #1 and #2, which have varying degrees of similarity to the subject and are all significantly smaller homes than the subject. These comparables have improvement assessments that range from \$44,850 to \$83,430 or from \$19.63 to \$43.50 per square foot of living area. The subject's improvement assessment of \$80,900 or \$32.05 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, such as the subject's significantly larger dwelling size, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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

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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COUNTY

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