



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

APPELLANTS: Neal & Tonia Hemming
DOCKET NO.: 21-00109.001-R-1
PARCEL NO.: 22-0-0548-081-00

The parties of record before the Property Tax Appeal Board are Neal & Tonia Hemming, the appellants; and the Adams 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 **Adams** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$12,870
IMPR.: \$70,470
TOTAL: \$83,340

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 one-story dwelling of frame with brick front exterior construction with 1,880 square feet above grade living area. The dwelling was constructed in 1997. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a two-car garage. The property has a .47 of an acre or 20,350 square foot site and is located, in Quincy, Riverside Township, Adams County.

Tonia Hemming contends overvaluation and assessment equity as the bases of the appeal. Hemming stated that she is a realtor and went through the Multiple Listing Service (MLS) as she would do for any new listing. In support of this argument Hemming submitted MLS sheets and a grid analysis on three comparable sales located within 1.5 miles of the subject property. The appellants reported that the comparables have sites ranging in size from 30,000 square feet to .71 of an acre of land area. The comparables are ranch style dwellings of wood, vinyl, and stone; wood and stone or brick ranging in size from 1,335 to 1,456 square feet above grade living area.

The comparables range in age from 6 to 39 years old. Each comparable has a basement with one comparable having finished area, central air conditioning, a fireplace, and a two-car garage. The comparables sold from October 2019 to June 2020 for prices ranging from \$195,900 to \$209,000 or from \$134.55 to \$156.55¹ per square foot above grade living area, land included. These comparables have improvement assessments ranging from \$51,840 to \$63,250 or from \$36.35 to \$44.48² per square foot above grade living area. Based on the evidence, the appellants requested that their assessment be reduced.

Under cross-examination, Hemming acknowledged that the home could not have been constructed in 1987 as per page 2 of the Residential Appeal. Hemming testified that if her comparable #2 re-sold it was outside of the 2021 appeal time frame. Hemming agreed that her comparable #1 was built in 1958 based on the MLS sheet. Hemming stated that her comparable #2 based on the MLS sheet describes the home as a contemporary style but she would not have used it if it was not one-story.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$87,790. The subject's assessment reflects a market value of \$263,159 or \$139.98 per square foot above grade living area, land included, when using the 2021 three year average median level of assessment for Adams County of 33.36% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$74,920 or \$39.85 per square foot of living area. Representing the board of review was Todd Eyler, First Assistant State's Attorney; and Georgene Zimmerman, CCAO/Clerk of the Board of Review.

Eyler called Georgene Zimmerman as his witness. Zimmerman testified that the appellants' comparables are not located in the same neighborhood as the subject. Furthermore, Zimmerman agreed that the appellants' comparable #1 is 63 years old and on a busy road not like a subdivision. Zimmerman testified that appellants' comparable #2 sold as an estate sale and agreed that the property re-sold 10 months after the original sale for a price of \$315,000. Zimmerman testified that appellants' comparable #3 is 16 years old and not 6 years old.

In support of its contention of the correct assessment the board of review submitted three Multiple Listing Service (MLS) sheets, PTAX-203 Real Estate Transfer Declarations for each comparable and a grid analysis with limited information on four comparable sales. Zimmerman testified that a map was submitted to show the locations of the board of review comparables. The comparables are located from being adjacent to the subject or within 824 feet of the subject. The comparables have sites ranging in size from .48 to .50 of an acre. The comparables are ranch style dwellings of brick or brick and vinyl ranging in size from 1,774 to 2,170 square feet of living area. The comparables were built from 1993 to 2000. Each comparable has a basement with three comparables have a full finished basement, three comparables have central air conditioning, two comparables have a fireplace, and each comparable has a two-car garage³. Comparable #2 has an inground swimming pool. The comparables sold from August 2014 to August 2021 for prices ranging from \$224,000 to \$295,000 or from \$126.27 to \$164.09 per

¹ The appellants reported the range for the sale price using square foot floor area as \$57.48 to \$74.64, whereas the Property Tax Appeal Board looks at square foot above grade living area.

² The appellants reported the range for improvement assessment per SFFA, whereas the Property Tax Appeal Board looks at square foot above grade living area.

³ Some information about the board of review comparables was derived from the MLS sheets submitted as evidence.

square foot above grade living area, land included. These comparables have improvement assessments ranging from \$74,720 to \$94,380 or from \$42.12 to \$50.08 per square foot above grade living area. Based on the evidence, the board of review requested that the assessment be confirmed.

Under cross-examination, Zimmerman testified that the board of review comparable #1 is all brick by the listing sheet. Zimmerman testified for the board of review's comparable #3 that the information they received about the sale was from the owner because it was not listed through the MLS. Zimmerman stated that a PTAX-203 Real Estate Transfer Declaration form was submitted.

Conclusion of Law

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

The parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to the appellants' comparable #1 based on the difference in age when compared to the subject.

The Board finds the best evidence of market value to be the appellants' comparable sales. These comparable sales have varying degrees of similarity when compared to the subject in location, site size, and features but are inferior in dwelling size. These most similar comparables sold for prices ranging from \$195,900 to \$209,000 or from \$134.55 to \$156.55 per square foot of above grade living area, including land. The subject's assessment reflects a market value of \$263,159 or \$139.98 per square foot of above grade living area, including land, which is within the range on a per square foot basis but above the range on an overall market value basis established by the best comparable sales in this record. Furthermore, due to economies of scale, accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Due to its larger size, the subject's estimated market value as reflected by its assessment is not supported by a preponderance of the credible market evidence contained on this record. After considering adjustments to the comparable sales for differences in dwelling size when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is not supported. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

The appellants also contend unequal treatment in the subject's assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. *Kankakee County Board of Review v. Property Tax Appeal Board*, 131 Ill.2d 1 (1989). After an analysis of the assessment data and considering the reduction in the assessment based on overvaluation, the Board finds no further 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: January 16, 2024



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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