



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

APPELLANT: Jason & Angela Dirks  
DOCKET NO.: 21-00169.001-R-1  
PARCEL NO.: 11-14-08-200-014

The parties of record before the Property Tax Appeal Board are Jason & Angela Dirks, the appellants; and the Ford 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 **Ford** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$12,480  
**IMPR.:** \$76,224  
**TOTAL:** \$88,704

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Ford 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 parties appeared before the Property Tax Appeal Board for a hearing at the Ford County Courthouse pursuant to prior written notice. Appearing on behalf of the appellants was Jason Dirks and appearing on behalf of the Ford County Board of Review was attorney Jackson B. Fredman of Giffin, Winning, Cohen & Bodewes, P.C., Pam Brunes, Supervisor of Assessments Ford County, and Fred Magers, Patton Township Assessor.

The subject property consists of a 2-story dwelling of vinyl siding exterior construction with 2,382 square feet of living area. The dwelling was constructed in 2016. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 971 square foot garage. The property has a 6-acre homesite and is located in Paxton, Patton Township, Ford County.

The appellants contend assessment inequity as the basis of the appeal concerning both the subject's land and the improvement assessments.<sup>1</sup> In support of this argument the appellants submitted information on four equity comparables located from 3 to 5.5 miles from the subject property. The comparables have sites ranging in size from 15.56 to 92 acres of total land area. However, according to the property record cards submitted by the appellants, each comparable parcel contains farmland ranging in size from 7.26 to 91.6 acres.<sup>2</sup> Comparables #1, #2 and #4 have 1-acre homesites and comparable #3 has an 8.3-acre homesite that are improved with 1-story or 2-story dwellings of vinyl siding, vinyl siding and brick, brick, or vinyl siding and stone exterior construction. Each dwelling was built from 1998 to 2015 and ranges in size from 1,944 to 2,638 square feet of living area. Features include a basement,<sup>3</sup> three of which are finished, central air conditioning and one fireplace. Three comparables have garages ranging in size from 750 to 1,124 square feet of building area. The comparables have homesite assessments ranging from \$2,060 to \$4,790 or from \$577 to \$2,100 per acre. The comparables have improvement assessments ranging from \$45,910 to \$76,690 or from \$23.62 to \$33.14 per square feet of living area.

The appellants submitted a letter noting they were paying too much in taxes based on homes of equal or greater value in their area. The appellants argued most residential properties in the same township as the subject received less than a 1% increase in their taxes with one comparable, less than a mile from their home and in same township saw a decrease in their taxes. The appellants noted a reduction in the subject's assessment was granted by the board of review in 2020 and then the subject's assessment was increased from \$85,240 to \$98,720 in 2021 by the same three board of review members when no new improvements were made to the property. The appellants contend their assessment increased 21% which is significantly more than other comparable homes in the area. As to the land assessment, the appellants believe the assessment for the 1 acre the house sits on should be \$2,100 and the assessment for the remaining 5 acres should be \$350 per acre. The appellants contend this assessment amount is still more than what all of the comparables are paying for their mowed acres and ponds. The appellants further testified that comparables #1, #2 and #4 are assessed as having 1-acre homesites but their homes, mowed acres and/or ponds are significantly larger than the 1-acre homesite that there are being assessed for. As to the improvement assessment, the appellants assert their home should be assessed for \$70,000 which would put it in line with their comparables.

Under cross examination, the appellants testified that the assessment request was calculated based on the average assessments of the comparables and the subject property does not contain farmland.

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<sup>1</sup> Even though the appellants marked comparable sales as basis of the appeal, the appellant stated in their letter that they did not base their appeal on comparable sales because there were no recent sales of comparable properties in Ford County, let alone new homes being built.

<sup>2</sup> By law, farmland has a preferential assessment based on its productivity and/or use in farming activities which differs from the treatment of non-farmland acreage.

<sup>3</sup> The appellants marked unknown for comparable #1's basement. At the hearing, the assessor stated the property record card indicated a basement. The appellants testified that comparables #3 and #4 have finished basements even though county records indicate unfinished basements.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$98,720. The subject property has an improvement assessment of \$86,240 or \$36.20 per square foot of living area.

In counsel's opening statement and 14-page brief that was submitted for the board of review, counsel contends the appellants' did not prove by clear and convincing evidence that the subject property's land and improvement assessments were inequitably assessed. The brief also included a Summary of Exhibits pages that were labeled Exhibit A through Exhibit W which contained property records and documentation in reference to the subject and both parties' comparables. As to the appellants' land inequity claim, counsel for the board of review contends the appellants' comparables do not support this claim as they all are farmland parcels that receive preferential assessments unlike the subject property. By contrast, the three parcels situated immediately to the west of the subject property (board of review comparables #1, #2 and #3) have land assessments that are consistent with the subject property. As to the appellants' improvement inequity claim, counsel for the board of review argued their comparables are more similar to the subject in size, design, exterior construction, location and/or age.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables. Comparables #1, #2 and #3 are located immediately to the west of the subject property. Comparables #4 and #5 are located approximately 4 miles from the subject. At the hearing the board of review confirmed that comparables #7 through #15 are comparable sales that are not to be considered for the appellants' inequity argument. Therefore, the Board will not further address these comparables in this analysis. Comparables #1 through #6 have sites with either 1 acre or 3 acres.<sup>4</sup> Comparables #2 through #6 are improved with 1-story or 2-story dwellings of vinyl siding or vinyl siding and stone exterior construction ranging in size from 1,600 to 2,538 square feet of living area. The dwellings were built from 2016 to 2020. Each dwelling features a basement, central air conditioning, and a garage ranging in size from 884 to 1,680 square feet of building area. Comparables #2, #4 and #5 each have one fireplace. Comparable #3 has two fireplaces (1 indoor and 1 outdoor). The six comparables have land assessments of \$2,060 and \$6,300 or \$2,060 and \$2,100 per acre. Comparables #2 through #6 have improvement assessments ranging from \$84,680 to \$100,570 or from \$35.89 to \$52.93 per square foot of living area, including land.<sup>5</sup>

At hearing, the board of review called its first witness, Fred Majors, who testified that he has been the Patton Township Assessor for the past 18 years which covers approximately 4,000 parcels. Majors testified that he inspected the subject property and the subject's site is not being assessed as farmland. Majors further testified that the appellants' comparables are not comparable to the subject due to significant differences in acreage when compared to the subject.

The board of review called its second witness, Pam Brunes, who testified she has been appointed as the Supervisor of Assessments for Ford County for the past year and oversees approximately 10,743 parcels. She has the Certified Illinois Assessment Officer (CIAO) designation from the Illinois Property Assessment Institute. Brunes testified the board of review comparables are

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<sup>4</sup> The Board finds comparable #1 is an unimproved 3-acre parcel.

<sup>5</sup> The board of review reported incorrect assessments for comparables #2 and #5 in the Section V grid analysis. At the hearing Brunes provided the correct assessments for both comparables.

similar to the subject in location and quality of construction. Comparables #1, #2 and #3 are located directly to the west of the subject and comparables #4 and #5 are within approximately 4 miles from the subject. As to the appellants' comparables, Bruner testified the appellants' comparables are not similar to the subject as they all receive preferential farmland assessments, and they have ponds and pools unlike the subject.

Under cross examination, Bruner testified appellants' comparable #2 has a lower improvement assessment due to its older age when compared to the subject.

Based on the foregoing evidence and arguments, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

About the appellants' claim the subject was inequitably assessed because its assessment increased by 21% from tax year 2020 to 2021, the Board gave little merit to this argument. The Board finds this argument is not a persuasive indicator demonstrating assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from assessment year to assessment year on a percentage basis do not indicate whether a particular property is inequitably assessed. Actual assessments together with their salient physical characteristics must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

The Board gave no weight to the appellants' argument that they are paying more in taxes than other properties of similar or equal value in the area. The Board finds this type of analysis is not a persuasive measurement or indicator demonstrating the subject property was inequitably assessed. The Property Tax Appeal Board plays no part in the calculation of tax bills of the subject property or the suggested comparables used by the appellants in this appeal. Section 1910.10(f) of the official rules of the Property Tax Appeal Board states:

The Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of the tax bill, or the exemption of real property from taxation. (86 Ill.Admin.Code §1910.10(f)).

The taxpayer 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 based on the evidence in the record a reduction in the subject's land assessment is not warranted but a reduction in the subject's improvement assessment is warranted.

The parties submitted a total of ten suggested land equity comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellants and board of review comparables #4 and #5 as they are located less proximate to the subject. The Board gives most weight to board of review comparables #1, #2 and #3 which are located most proximate to the subject property. These comparables are located immediately to the west of the subject property and are more similar in land size than the appellants' comparables. They have land assessments of \$2,100 per acre. The subject property has a land assessment of \$2,080 per acre which falls below the best comparables in this record. Based on this record, the Board finds the subject's homesite is equitably assessed and no reduction in the subject's homesite assessment is warranted.

The parties submitted nine improvement equity comparables for the Board's consideration. The Board gives less weight to appellants' comparable #1 which has an 18% smaller dwelling size and has an inground swimming pool when compared to the subject. The Board gives less weight to appellants' comparables #3 and #4 as well as board of review comparables #2, #3, #5 and #6 which are dissimilar in design as they are 1-story dwellings in contrast to the subject's 2-story dwelling. The Board finds the best evidence of assessment equity to be appellants' comparable #2 and board of review comparable #3 which are 2-story homes which have varying degrees of similarity to the subject in location, age, dwelling size and features. These comparables have improvement assessments of \$68,130 and \$87,510 or \$25.83 and \$35.89 per square foot of living area. The subject has an improvement assessment of \$86,240 or \$36.20 per square foot of living area, which is bracketed by the two best comparables on an overall basis but falls above on a square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is excessive. Based on this record the Board finds the subject's 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.

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Chairman



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Member



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Member



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Member



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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: June 18, 2024



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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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