



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

APPELLANT: Edna Perry
DOCKET NO.: 21-05706.001-C-1
PARCEL NO.: 04-12-13-401-002

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

LAND: \$2,000
IMPR.: \$18,000
TOTAL: \$20,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Macon 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 is improved with a two-story mixed-use commercial building of concrete block exterior construction with 3,910 square feet of building area.¹ The building was constructed in 1931. Features of the building include commercial office space, two apartment units, a basement, and central air conditioning. The property has a 6,250 square foot site and is located in Decatur, Decatur Township, Macon County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within .5 of a mile of the subject. The comparables consist of three-story apartment buildings of brick exterior construction each containing 4,992 square feet of building area. The buildings were constructed in 1967. Each comparable has eight apartment units and a 6,080 square foot parcel. The

¹ The parties differ as to the building size. The Board finds the property record card submitted by the board of review, which was not disputed by the appellant, to be the best evidence of building size in the record.

comparables each sold in May 2019 for \$51,280 or \$10.27 per square foot of building area, or \$6,410 per apartment unit, including land. Based on this evidence, the appellant requested a reduced assessment of \$20,000, for an estimated market value of \$60,006 or \$15.35 per square foot of building area, or \$30,003 per apartment unit, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,135. The subject's assessment reflects a market value of \$112,360 or \$28.74 per square foot of building area, or \$56,180 per apartment unit, land included, when using the 2021 three-year average median level of assessment for Macon County of 33.05% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located from 1.57 miles to 1.64 miles from the subject.² The comparables consist of two-story or three-story mixed-use buildings of masonry exterior construction ranging in size from 2,736 to 11,616 square feet of building area. The buildings were constructed in 1885 or 1909. Each comparable has a basement and central air conditioning. The parcels range in size from 1,512 to 4,986 square feet of land area. No data was presented as to the number of apartments, if any, in each comparable property. The comparables sold from April 1983 to January 2002 for prices ranging from \$80,000 to \$240,000 or from \$6.89 to \$87.72 per square foot of building area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives little weight to the board of review's comparables which sold remotely in time to the valuation date at issue of January 1, 2021, are located more than one mile from the subject, and fail to indicate their similarities to the subject mixed-use commercial and residential use given the limited data provided by the board of review.

The Board finds the best and only substantive evidence of market value to be the appellant's comparable sales, which are relatively similar to the subject in building size, site size, location, and sold more proximate to the January 1, 2021 lien date. These most similar comparables sold

² The board of review submitted a document entitled Decatur Township Notes which argues the assessment should be confirmed "based on equity with comparable properties." To the extent the board of review argues that the assessment is equitable based on the comparables presented, the Board finds this argument is not responsive to the appellant's market value claim and the equity evidence presented by the board of review will not be further analyzed on this record. The Board will, however, consider the sale data submitted by the board of review.

in May 2019 for \$51,280 or \$10.27 per square foot of building area, or \$30,003 per apartment unit, including land. The subject's assessment reflects a market value of \$112,360 or \$28.74 per square foot of building area, or \$56,180 per apartment unit, including land, which is above the most similar and recent comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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



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:

April 18, 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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APPELLANT

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