



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

APPELLANT: Robb Perry
DOCKET NO.: 21-06316.001-R-1
PARCEL NO.: 07-1-06694-000

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

LAND: \$ 2,760
IMPR.: \$24,240
TOTAL: \$27,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Coles 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 one and one-half story dwelling of frame construction containing 1,240 square feet of living area situated on a crawl space foundation. The dwelling was built in 1902. The home features central air conditioning. The subject property is located in Mattoon Township, Coles County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located along the same street as the subject. The comparables consist of one-story dwellings of frame construction ranging in size from 683 to 1,176 square feet of living area. The homes were built from 1891 to 1902. One comparable has central air conditioning and a garage. The comparables have improvement assessments ranging from \$3,086 to \$20,707 or from \$4.01 to \$17.60 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 \$30,365. The subject property has an improvement assessment of \$27,605 or \$22.26 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables. In addition, the board of review submitted MLS sheets and photographs showing the subject was completely remodeled prior to its sale in May 2022 for \$128,000.

Two of the comparables are located on the same street as the subject and one comparable is located 10 blocks from the subject. The comparables are improved with one-story dwellings of frame or brick and frame construction that range in size from 779 to 2,514 square feet of living area. The dwellings were built from 1940 to 1954. One comparable has a partial basement that is finished, one comparable has an unfinished basement, and one comparable does not have a basement. Each comparable has central air conditioning, one comparable has a fireplace, and each comparable has a garage that contains 576 or 960 square feet of building area. The comparables have improvement assessments ranging from \$17,326 to \$44,701 or from \$17.78 to \$39.18 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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

The parties submitted information on six equity comparables to support their respective positions. The Board gave little weight to the appellant's comparables #2 and #3 due to their smaller dwelling size when compared to the subject. The Board also gave little weight to the comparables submitted by the board of review due to their new age when compared to the subject. In addition, comparable #1 has a finished basement and a garage, superior to the subject; comparable #2 is considerably larger in dwelling size, has an unfinished basement, and a garage, superior to the subject; and comparable #3 is smaller in dwelling size and has a garage, dissimilar to the subject. The Board finds best evidence of uniformity of assessment in this record is comparable #1 submitted by the appellant as this property is most similar when compared to the subject in location, age, design and dwelling size, but has a garage, superior to the subject, requiring a downward adjustment to be equivalent to the subject. However, this property also requires a significant upward adjustment to its assessment to account for its less desirable condition as there is no evidence it was completely remodeled like the subject. This most similar comparable has an improvement assessment of \$20,707 or \$17.60 per square foot of living area. The subject's improvement assessment of \$27,605 or \$22.26 per square foot of living area, considerably greater than the only similar comparable contained in the record. After considering upward and downward adjustments to this most similar comparable when compared

to the subject, the Board finds the subject's improvement assessment as established by the board of review is inequitable 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.



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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Property Tax Appeal Board
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APPELLANT

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COUNTY

Coles County Board of Review
Coles County Courthouse
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Charleston, IL 61920