



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

APPELLANT: Russel and Shannon Shaffer
DOCKET NO.: 21-07349.001-F-1
PARCEL NO.: 02-23-100-025

The parties of record before the Property Tax Appeal Board are Russel and Shannon Shaffer, the appellants, by attorney Richard Marvel, of Marvel Law, P.C. in Bloomington; and the DeWitt 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 **DeWitt** County Board of Review is warranted. The correct assessed valuation of the property is:¹

F/Land:	\$853
Homesite:	\$7,938
Residence:	\$85,392
Outbuildings:	\$33,022
TOTAL:	\$127,205

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the DeWitt 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 15.62 acre farm property, of which 4.33 acres is homesite. The property is improved with a 2-story dwelling of vinyl siding exterior construction with 2,372 square feet of living area. The dwelling was constructed in 2003 and is approximately 18 years old. Features of the home include an unfinished basement, central air conditioning, three fireplaces, an 896 square foot garage, and an inground swimming pool. The property is located in Wapella, Wapella Township, DeWitt County.

The appellants appeared before the Property Tax Appeal Board by counsel Richard Marvel contending both assessment inequity with regard to the improvement and a contention of law as

¹ The appellants do not challenge the farmland, farm building, or homesite assessments.

the bases of the appeal. In support of the inequity argument the appellants submitted information on eight equity comparables located from .8 of a mile to 8.3 miles from the subject. The comparables consist of 1.5-story or 2-story dwellings of frame or masonry exterior construction ranging in size from 2,113 to 5,554 square feet of living area. The homes were built from 1990 to 2008. Each dwelling has central air conditioning, either one or three fireplaces, and a garage ranging in size from 506 to 896 square feet of building area. Six comparables each have a basement, three of which have finished area. Comparable #6 has an additional detached garage. The comparables have improvement assessments ranging from \$71,646 to \$92,905 or from \$13.42 to \$36.15 per square foot of living area.

Regarding the appellants' contention of law, the appellants argued that the subject was not valued using mass appraisal methodology and the subject's assessment was improperly increased as a result of sale chasing. In support of the contention of law, the appellants submitted a list of 23 properties which had assessment changes from the 2020 tax year to the 2021 tax year that were not a result of a sale. The appellants also submitted a list of properties which had assessment changes from the 2020 tax year to the 2021 tax year based on their recent sales.

Based on this evidence, the appellants requested a reduced improvement assessment of \$80,850 or \$34.09 per square foot of living area.

At hearing, appellants' counsel called Sandy Schlosser, retired DeWitt County Supervisor of Assessments to testify. Schlosser testified that she did not know how the township assessor calculated the subject's assessment. Schlosser explained that her job as Supervisor of Assessments was to equalize the assessments and that she did not change the township assessor's determination of value for the subject. Schlosser went on to state that 2019 was the beginning of the general assessment period and that the assessor should have looked at all properties in the jurisdiction at that time to make any required changes. Schlosser confirmed that no new improvements were made to the subject in 2021.

Schlosser then confirmed that she prepared the Notes on Appeal submitted by the board of review and that the seven comparables provided were most similar to the subject. Schlosser explained that she recalculated the improvement assessments of the comparables to exclude some features in order to arrive at an assessment for the house alone.

Appellants' counsel then drew Schlosser's attention to the subject's assessment notice, which contains a notation that the subject was revalued on August 13, 2021. Schlosser was unable to verify that the subject was revalued on that date and stated that it was possible that was the date the assessment change was entered into their computer system. Schlosser stated that the assessor would determine the value as of January 1, 2021. Schlosser confirmed the fair market values presented in the assessment notices for the subject and appellants' comparables were accurate.

Appellants counsel then focused Schlosser's attention on Appellants' Hearing Exhibit G, a copy of the property record card for board of review comparable #2. Counsel pointed out that the

property record card contains the notation “2019 sale. Already changed in book.” Schlosser explained that the purpose of the notation was for the assessor to include this sale in their sales ratio study. Counsel next turned the witness’ attention to Appellants’ Hearing Exhibit H, a copy of the property record card for board of review comparable #5. Counsel emphasized the notation on the property record card that reads “Assessment on house should be raised to close to \$118,000 - \$120,000. Assm’t is low compared to sale. S.S.” Schlosser confirmed that the initials on the notation were hers.

On cross-examination, Assistant State’s Attorney Dan Markwell questioned Schlosser regarding the calculation sheet for board of review comparable #1. Schlosser requested that the board of review be allowed to correct the calculation page, having inadvertently carried over the incorrect amounts from the property record card. This request drew an objection from appellants’ counsel for submission of new evidence at the hearing.²

Upon questioning by the Administrative Law Judge, Schlosser explained that the calculation pages submitted for each of the board of review’s comparables excluded certain improvements in order to arrive at a true cost of the house by itself. Schlosser confirmed that the improvement assessments presented in the comparable grid submitted by the board of review included all improvements.

With regard to board of review comparable #5, Schlosser testified that the notes on the property record cards are internal notes for the assessor for inclusion in their sales ratio study, which is used to determine the assessment.

On redirect examination, appellants’ counsel argued that the notation in Appellants’ Exhibit G was not for purely informational purposes, as it lacked the actual sale price, and it instructed the assessor to raise the assessment, with which Schlosser agreed.

On recross-examination, Schlosser testified that the board of review offered to stipulate to an improvement assessment of \$106,813. Schlosser explained that the board of review made its decision based on the evidence and a cover letter submitted by the appellants.³

On re-redirect examination, Schlosser confirmed that the stipulation offered by the board of review was based on an average of the assessments of the board of review’s comparables. The appellants’ counsel asserted that the subject property appears to have been inadvertently included when calculating that average, of which Schlosser was unaware.

The appellants’ counsel then called the taxpayer Shannon Shaffer to testify. Shaffer described the subject property and testified that the property was purchased July 12, 2021. Shaffer stated

² The Administrative Law Judge reserved ruling on the objection and Assistant State’s Attorney Markwell submitted the corrections as board of review Exhibit 1. The Board herein overrules the appellants’ objection to admission of the corrected calculation as the figures were included on the property record card that was submitted with the board of review’s evidence and do not therefore constitute new evidence submitted at the hearing.

³ As the cover letter was not submitted into evidence, the Administrative Law Judge sustained appellants’ counsel’s hearsay objection regarding the contents of the letter.

that the improvement assessment was \$80,850 prior to the purchase and was increased to \$140,500 after the purchase. Shaffer stated that she asked the township assessor, Connie Lovett, why the assessment had increased, to which the assessor surmised it was because of the appellants' recent purchase of the property. Shaffer then asserted that she spoke with Schlosser, and that Schlosser also told her the increase in the subject's assessment was due to the recent purchase. Shaffer then testified that she selected the comparables submitted as the appellants' evidence. She explained that she chose comparables that were closest to the subject and similar to the subject in size, design, age, and unfinished basement. Shaffer then pointed out the differences in the board of review's comparables in relation to the subject.

Counsel pointed Shaffer to Appellants' Exhibit A. Shaffer explained that the exhibit shows the price per square foot for both the appellants' and the board of review's comparables plotted in a chart. The chart shows that the subject's assessment is above all of the comparables. Counsel then pointed to Appellants' Exhibit B, noting the locations of both parties' comparables and arguing that the appellants' comparables are more similar in location. Counsel then asked the witness about Appellants' Exhibit C. The witness stated that the subject is 18 years old and five of the board of review's comparables are newer than the subject. Shaffer asserted that the appellants' comparables are more similar to subject in age. Next, Counsel drew the witness' attention to Appellants' Exhibit D. Shaffer contended that the appellants' comparables are more similar to the subject in design. Counsel then presented Appellants' Exhibit E. The witness stated that the subject has 2,372 square feet of living area, and noted that only two of the board of review's comparables are within 30% of the subject's dwelling size compared to five of the appellants' comparables being within 30% of the subject's dwelling size.⁴ Shaffer noted, when presented with Appellants' Exhibit F, that only one of the board of review's comparables has an unfinished basement like the subject and four of the appellants' comparables have unfinished basements. Counsel then presented the witness with Appellants' Exhibit I. Shaffer testified that the exhibit compares the percentage of assessment to the recent sale price of those properties that were revalued in 2021 compared to the subject. Shaffer testified that the valuation of board of review comparable #5 was suspect as this comparable sold in 2013 and 2021, and following each sale, the board of review revalued the property. Shaffer testified that she believes the assessor tried to justify the increased assessment of the subject based on sales of other properties.

Shaffer then testified that \$80,850 is a fair assessment based on all of the comparables in the record.

On cross-examination, Shaffer testified that she and her husband bought the subject property July 12, 2021 for a price of \$550,000. Markwell then asked Shaffer what she believed the fair market value of the subject property was when purchased. When Shaffer responded that she could not recall, Markwell presented a copy of a letter Shaffer had submitted to the board of

⁴ Under questioning by the Administrative Law Judge, Shaffer stated that the dwelling sizes presented in Appellants' Exhibit E were drawn from the evidence submitted by the board of review. The Board finds the best evidence of the dwelling sizes of the board of review's comparables is found in the property record cards submitted by the board of review, which contain detailed property sketches.

review, in which Shaffer argued the fair market value of the property was \$525,000.⁵ Markwell noted that the board of review had offered to stipulate to an assessed value of \$40.87 per square foot of living area, including land. After Markwell called the witness' attention to Appellants' Exhibit A, Shaffer confirmed that the amount of the stipulation would fall between board of review comparable #4 and appellants' comparable #7 on the chart.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$182,313. The subject property has an improvement assessment of \$140,500 or \$59.23 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on seven equity comparables from .5 of a mile to 9 miles from the subject. The comparables consist of 1.5 or 2-story dwellings of vinyl siding, vinyl siding and brick, or vinyl siding and stone exterior construction ranging in size from 1,536 to 3,234 square feet of living area. The homes were built from 1999 to 2015. Each dwelling has central air conditioning, one or two fireplaces, a basement with five having finished area, and a garage ranging in size from 621 to 1,200 square feet of building area. Three comparables each have an inground swimming pool. The comparables have improvement assessments ranging from \$108,291 to \$181,156 or from \$37.19 to \$80.02 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants argued that the board of review's comparables are less similar to the subject in location, dwelling size, design, age, and features. The appellants also renewed their argument that the board of review engaged in sale chasing by increasing the subject's assessment based on its recent sale.

Conclusion of Law

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

The parties submitted a total of 15 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellants' comparables #1, #2, #3, #5, #7, and #8, as well as the comparables submitted by the board of review, which differ from the subject in dwelling size and/or foundation.

⁵ Appellants' counsel objected to the introduction of the letter as new evidence. The Administrative Law Judge overruled the objection as the letter was not introduced as evidence but introduced to refresh the witness' recollection.

The Board finds the best evidence of assessment equity to be the appellants' comparables #4 and #6, which are similar to the subject in age, dwelling size, and some features. These comparables have improvement assessments of \$71,646 and \$93,968 or \$31.56 and \$35.95 per square foot of living area. The subject's improvement assessment of \$140,500 or \$59.23 per square foot of living area is considerably above the two best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

The appellants' appeal is also based on a contention of law regarding a violation of the uniformity clause of the Illinois Constitution. The standard of proof when asserting a lack of uniformity is clear and convincing evidence. *Walsh v. Property Tax Appeal Bd.*, 181 Ill. 2d 228, 234 (1998).

The cornerstone of uniform assessments is the fair cash value of the property and uniformity is achieved when all properties with similar fair cash values are assessed at a consistent level. *Kankakee County Bd. of Review v. Illinois Prop. Tax Appeal Bd.*, 131 Ill. 2d 1, 16, 20-21 (1989). The Illinois Constitution requires both uniformity in the level of taxation and in methodology. Assessing officials may not use a different basis to assess or revise the assessment of one property to achieve uniformity, such as a recent sale of that property. *Walsh v. Property Tax Appeal Bd.*, 181 Ill. 2d 228, 236 (1998). Thus, taxing officials may not value the same kinds of properties within the same taxing boundary at different proportions of their true value. *Id.* at 234.

The Board finds the appellants' unrefuted testimony and evidence demonstrate that the subject property was reassessed as a result of its 2021 sale in violation of the uniformity clause of the Illinois Constitution. The appellants submitted evidence consisting of those residential properties that sold within the township from 2020 to 2021 and the percentage increase in the assessments of those properties, the market values of each property before and after the sale, as well as eight comparable properties in the township that had not sold from 2020 to 2021 and which received no change in their improvement assessment, the market values of each property, and information regarding the comparability of each property to the appellants' property. Further, the taxpayer testified that both the Wapella Township Assessor and the DeWitt County Supervisor of Assessments relayed to her that the subject's assessment was increased due to the recent sale of the property, which was not challenged by the board of review. The board of review provided no evidence to refute the appellants' claim of sale chasing and offered no evidence in support of its valuation of the subject. The Board finds the unrefuted testimony and evidence in the record further support the reduction granted herein.

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:

February 18, 2025



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

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