



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

APPELLANT: Mark Savoree
DOCKET NO.: 21-07456.001-R-1
PARCEL NO.: 09-18-02-405-008

The parties of record before the Property Tax Appeal Board are Mark Savoree, the appellant; and the Edgar County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Edgar** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$1,340
IMPR.: \$16,230
TOTAL: \$17,570

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Edgar 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 vinyl exterior construction with 900 square feet of living area. The dwelling was built in 1971. Features of the home include concrete slab foundation, central air conditioning and a 300 square foot garage. The property has an approximately 7,328 square foot site and is located in Paris, Paris Township, Edgar County.

The appellant's appeal is based on both overvaluation and assessment inequity. The subject's land assessment was not challenged.

In support of the overvaluation argument, the appellant submitted information on three comparable sales (comparables #2, #3 and #4) located from 70 feet to 700 feet from the subject property. The comparables have sites with 7,497 or 7,900 square feet of land area and are improved with one-story dwellings of frame exterior construction ranging in size from 914 to 1,200 square feet of living area. The dwellings range in age from 43 to 52 years old. Each

comparable has central air conditioning and two comparables have a garage with 288 or 360 square feet of building area. The comparables sold from April to September 2021 for prices ranging from \$42,000 to \$60,000 or from \$44.79 to \$50.00 per square foot of living area, land included.

As an alternate basis of the appeal, the appellant contends assessment inequity with respect to the improvement assessment. In support of the inequity argument, the appellant submitted information on three equity comparables (comparables #1, #2 and #5) located in the same neighborhood code as the subject property. The comparables are improved with one-story dwellings of frame exterior construction that range in size from 1,160 to 1,325 square feet of living area. The dwellings range in age from 45 to 59 years old. Each comparable has central air conditioning and two comparables have a garage with either 406 or 728 square feet of building area. The comparables have improvement assessments that range from \$16,480 to \$20,010 or from \$14.21 to \$15.10 per square foot of living area.

The appellant submitted written comments stating the subject's assessment was increased 57% for the 2021 tax year. The appellant argued the three equity comparables submitted are larger homes that have lower per square foot assessments. With respect to the three comparable sales the appellant commented one of the properties was listed for over six months and another was a "private party sale between family members."

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$15,000. The requested assessment reflects a total market value of \$45,005 or \$50.01 per square foot of living area, land included, when applying the statutory level of assessments of 33.33%. The request would lower the subject's improvement assessment to \$13,660 or \$15.18 per square foot of living area.

In response to the appellant's evidence, the board of review critiqued the appellant's comparable #2 contending the property had sold between related family members and comparable #4 which the board of review asserted to be a bank owned property at the time of sale.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,570. The subject's assessment reflects a market value of \$52,605 or \$58.45 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Edgar County of 33.40% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$16,230 or \$18.03 per square foot of living area.

In support of its contention of the correct assessment on market value grounds, the board of review submitted information on three comparable sales located within 580 feet of the subject property. The comparables have sites that range in size from 7,378 to 7,497 square feet of land area and are improved with one-story dwellings of wood or vinyl exterior construction ranging in size from 839 to 1,200 square feet of living area. The dwellings were built in 1971 or 1978. Each comparable has a concrete slab foundation. Two comparables have central air conditioning and two comparables each have a garage with 288 or 350 square feet of building area. The comparables sold from July to December 2021 for prices ranging from \$55,000 to \$72,500 or from \$60.31 to \$77.47 per square foot of living area, land included.

On equity grounds, the board of review submitted information on 13 equity comparables located from 60 feet to 760 feet from the subject property. The comparables are improved with one-story dwellings of vinyl or wood exterior construction that range in size from 814 to 1,200 square feet of living area. The homes were built from 1970 to 1979. Each comparable has a concrete slab foundation and ten of the comparables have central air conditioning. Twelve comparables have a garage ranging in size from 288 to 375 square feet of building area. The comparables have improvement assessments ranging from \$15,580 to \$22,120 or from \$17.88 to \$19.14 per square foot of living area.

The board of review also submitted two ariel maps depicting the subject and its proximity to the board of review market value and equity comparables as well as property record cards for each of its comparable properties. The board of review also included comments noting a discrepancy between the appellant's reporting of central air conditioning and the board of review's records. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant contends, 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

With respect to the overvaluation argument, the parties submitted a total of six comparable sales for the Board's consideration. The Board gives less weight to appellant comparable #2 along with board of review comparable #2 which differ in dwelling size when compared to the subject. Furthermore, the appellant's comparable #2 was reported to be a sale between family members which calls into question the arm's length nature of the transaction. The Board finds the best evidence of market value to be appellant comparables #3 and #4 and board of review comparables #1 and #3 which are more similar to the subject in location, age, design, dwelling size and other features. These comparables sold from April to December 2021 for prices ranging from \$42,000 to \$65,000 or from \$44.79 to \$77.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$52,605 or \$58.45 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment, based on overvaluation is not justified.

The taxpayer also contends assessment inequity as an alternative 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 did not meet this burden of proof and a reduction in the subject's assessment, based on inequity is not warranted.

The parties submitted a total of 16 equity comparables for the Board's consideration. The Board gives less weight to each of the appellant's equity comparables along with board of review comparable #6 which are less similar to the subject in dwelling size than other properties in the record. The Board also gives less weight to board of review comparables #1, #9 and #11 which lack central air conditioning, a feature of the subject property.

The Board finds the best evidence of assessment equity to be board of review comparables #2 through #5, #7, #8, #10, #12 and #13 which are more similar to the subject in location, age, design, dwelling size and other features. These comparables have improvement assessments that range from \$15,580 to \$17,340 or from \$17.91 to \$19.14 per square foot of living area. The subject's improvement assessment of \$16,230 or \$18.03 per square foot of living area falls within the range established by the best equity comparables in the record. Therefore, after considering adjustments to the comparables for differences with the subject, the Board finds the subject's assessment is supported and no reduction, based on lack of uniformity, is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence in this record.

As a final point, the Board gave no weight to the argument raised by the appellant concerning the subject's increased assessment from 2020 to 2021. 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. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments 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 percentages depending on prevailing market conditions and prior year assessments along with the salient characteristics of a given property.

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:

July 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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