



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

APPELLANT: Mark Savoree
DOCKET NO.: 21-07457.001-R-1
PARCEL NO.: 09-18-01-388-001

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: \$1,540
IMPR.: \$17,880
TOTAL: \$19,420

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 1.5-story dwelling of brick exterior construction with 1,612 square feet of living area. The dwelling was constructed in 1914 and is approximately 107 years old. Features of the home include a basement, central air conditioning on the first floor¹ and a 572 square foot garage. The property has a 9,188 square foot site and is located in Paris, Paris Township, Edgar County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal.² In support of this argument, the appellant submitted information on three equity comparables that are located within .2 of a mile from the subject property. The comparables are

¹ According to the appellant, the subject dwelling has central air conditioning on the first floor, which was not refuted by the board of review in rebuttal.

² The appellant's grid analysis erroneously calculated an improvement assessment per-square-foot value based on the total assessment.

improved with 1.5-story or 2-story dwellings of frame exterior construction ranging in size from 1,479 to 2,992 square feet of living area. The dwellings are 102 to 127 years old. Each comparable has a basement and central air conditioning. Two comparables each have a fireplace and a garage with either 324 or 576 square feet of building area. The comparables have improvement assessments ranging from \$4,970 to \$22,340 or from \$2.83 to \$9.41 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$12,460 or \$7.73 per square foot of living area.

The appellant submitted a brief contending the assessor's office inaccurately recorded the subject as having a partially finished basement with two full baths, when the home has an unfinished basement and 1.5 baths. The appellant also contends the subject dwelling has central air and heat on the first floor but has electric baseboard heat and window air units if needed on the second floor due to the lack of ducting upstairs.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,420. The subject property has an improvement assessment of \$17,880 or \$11.09 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on 14 equity comparables that are located from .12 of a mile to 1.07 miles from the subject property. The comparables are improved with 1.5-story or part 1.5-story and part 1-story dwellings of brick or brick and frame exterior construction ranging in size from 1,482 to 2,551 square feet of living area. The dwellings were built from 1859 to 1958. Twelve comparables each have a basement, one of which has finished area. Twelve comparables each have central air conditioning, five comparables each have a fireplace, and eleven comparables each have a garage ranging in size from 240 to 896 square feet of building area. Comparable #6 has an inground swimming pool and comparable #7 has a 192 square foot carport. The comparables have improvement assessments ranging from \$14,980 to \$31,410 or from \$9.10 to \$13.98 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal to the appellant's evidence, the board of review critiqued the comparables presented by the appellant. The board of review argued that the appellant's comparable dwellings all have frame exterior, unlike the subject's brick exterior; the appellant's comparables #1 and #3 are 2-story dwellings in contrast to the subject's 1.5-story dwelling; the appellant's comparables #2 and #3 are low quality construction when compared to the subject's fair quality construction; and the appellant's comparable #3 is an apartment building with a poor condition rating that had been condemned at one time.

Additionally, the board of review stated the township assessor is assessing 1,040 square feet of unfinished basement for the subject property. The assessor agreed that the subject's property record card depicts the subject has two full baths, which can be corrected but the assessor would also need to correct for central air conditioning on the first floor, which is currently not assessed. The assessor asserted that making these corrections would increase the subject's total assessment by \$110.

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

The record contains a total of 17 suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #3, as well as board of review comparables #1, #2, #4, #5, #6, #7, #10, #12, #13 and #14 due to differences from the subject in dwelling size and/or age. Furthermore, board of review comparable #6 has an inground swimming pool, unlike the subject. The Board has also given reduced weight to the appellant's comparable #2, which appears to be an outlier due to its considerably lower improvement assessment when compared to the other comparables in the record and to board of review comparable #3 due to its distant location from the subject being more than one mile away.

The Board finds the best evidence of assessment equity to be board of review comparables #8, #9 and #11, which are similar to the subject in location, dwelling size, design, age and some features. However, two of the three comparables lack a garage, a feature of the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$16,590 to \$23,340 or from \$11.06 to \$13.44 per square foot of living area. The subject's improvement assessment of \$17,880 or \$11.09 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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:

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Mark Savoree
15980 E 1100th Rd
Paris, IL 61944

COUNTY

Edgar County Board of Review
Edgar County Courthouse
111 N. Central Avenue
Paris, IL 61944