



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

APPELLANT: Karen Savoree
DOCKET NO.: 21-07458.001-C-1
PARCEL NO.: 09-18-12-159-001

The parties of record before the Property Tax Appeal Board are Karen 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: \$13,540
IMPR.: \$47,280
TOTAL: \$60,820

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 two 1-story apartment buildings of frame exterior construction with a combined total of 4,464 square feet of building area.¹ The buildings were constructed in 2001 and are approximately 20 years old. Each building has 2,232 square feet of building area with two 2-bedroom/1-bathroom apartment units. The subject has two 310 square foot attached garages per building for a total of four garages. The property has a 43,747 square foot site and is located in Paris, Paris Township, Edgar County.

The appellant contends assessment inequity regarding both the land and improvement assessments as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located from 0.11 of a mile to 1.20 miles from the

¹ The parties differ regarding the subject's building sizes. The Board finds the best evidence of building size is found in the subject's property record card presented by the board of review which contains a detailed sketch with measurements and was not refuted by the appellants in written rebuttal.

subject. The parcels range in size from 15,840 to 62,726 square feet of land area and are improved with one or two 1-story or 2-story apartment buildings of frame or brick exterior construction. The buildings range from 1,344 to 13,728 square feet of total combined building area and range in age from 1 to 74 years old. Four comparables each have from two to eight 2-bedroom/1-bathroom apartment units. Comparable #4 has twelve 2-bedroom/1-bathroom apartment units and four 1-bedroom/1-bathroom apartment units. The comparables have land assessments ranging from \$1,920 to \$9,220 or from \$0.03 to \$0.47 per square foot of land area and have improvement assessments ranging from \$21,030 to \$88,730, from \$4.33 to \$11.94 per square foot of building area, or from \$3,900 to \$10,515 per apartment unit.

The appellant submitted a brief contending that comparable #1 is similar to the subject in location, age, number of apartment units, apartment type, and garages, but is slightly smaller in building size and has fencing around each unit unlike the subject. The appellant asserted comparable #5 is similar to the subject in location and apartment type, but this property lacks garages and has been recently renovated.

The appellant also disclosed the property was the subject matter of an appeal before the Property Tax Appeal Board for the 2017 tax year in Docket Number 17-06166. In that appeal, the Property Tax Appeal Board issued a decision on August 18, 2020 reducing the subject's assessment to \$43,650 based on the evidence submitted by the parties.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$43,650.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,820. The subject property has a land assessment of \$13,540 or \$0.31 per square foot of land area and an improvement assessment of \$47,280 or \$13.50 per square foot of building area, or \$11,820 per apartment unit. Also, as part of the "Board of Review Notes on Appeal," the board of review reported that 2021 was the first year of the general assessment cycle for the subject property and that for tax year 2021 no equalization factor was applied to non-farm properties in Paris Township.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located from 0.03 of a mile to 1.50 miles from the subject. Comparables #1 and #3 are the same properties as the appellant's comparables #5 and #1, respectively. The parcels range in size from 16,058 to 21,873 square feet of land area and are improved with apartment buildings of frame exterior construction ranging in size from 2,048 to 6,240 square feet of building area. The buildings were constructed from 1960 to 1999. Three comparables each have two or four 2-bedroom/1-bathroom apartment units. Comparable #3 has two 450 square foot attached garages per building for a total of four garages. The board of review presented photographs of comparable #1 which depict roof damage to this property, indicating it may be uninhabitable. The comparables have land assessments ranging from \$2,160 to \$9,220 or from \$0.13 to \$0.48 per square foot of land area and have improvement assessments ranging from \$24,960 to \$71,110 or from \$11.40 to \$12.19 per square foot of building area. Three comparables have improvement assessments per apartment unit ranging from \$6,240 to \$16,785.

The board of review submitted a brief acknowledging that both the subject's assessment and the appellant's comparable #1's assessment had been incorrectly calculated using cost tables for a structure of three or more stories and the board of review agreed these properties are improved with 1-story buildings. The board of review further contended that the appellant's comparable #2 is an older single duplex without a garage that is located on a busy highway near an industrial plant; the appellant's comparable #3 is an older 2-story building unlike the subject; the appellant's comparable #4 is an older property; and the appellant's comparable #5 was damaged by fire in September 2020. Based on this evidence, the board of review offered to stipulate to a total assessment of \$60,770 in order to reflect the corrected assessment calculations.

In response, the appellant rejected the board of review's offer.

Conclusion of Law

The appellant 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).

As an initial matter, the Board finds the appellant is not entitled to carry forward the 2017 tax year assessment to the 2021 tax year. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) permits direct appeal to the Property Tax Appeal Board from a final administrative decision for a prior tax year as follows:

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 board of appeals or after adjournment of the session of the board of review or board of appeals at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-215 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.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) further provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2017 tax year under Docket No. 17-06166 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$43,650. The Board also takes judicial notice that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket No. 19-09482 in which a decision was issued based on the agreement of the parties reducing the subject's assessment to \$43,650.

This appeal was not filed as a direct appeal within 30 days of either the 2017 tax year or the 2019 tax year final administrative decisions. Moreover, the record shows that 2017 and/or 2019 and 2021 are not within the same general assessment cycle. The record further shows the subject property is not an owner-occupied dwelling. Thus, the Board finds that the appellant is not entitled to carry forward a prior tax year's assessment to the 2021 tax year and no reduction in the subject's assessment pursuant to section 16-185 of the Property Tax Code is warranted.

With respect to land assessment equity, the record contains a total of seven equity comparables, with two common comparables, for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3 and the board of review's comparables #2 and #4, due to substantial differences from the subject in site size and/or location on a busy street.

The Board finds the best evidence of land assessment equity to be the appellant's comparable #1/board of review's comparable #3, the appellant's comparable #4, and the appellant's comparable #5/board of review's comparable #1, which are more similar to the subject in site size and location, although these comparables are much smaller sites than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables have land assessments that range from \$8,890 to \$9,220 or of \$0.42 or \$0.43 per square foot of land area. The subject's land assessment of \$13,540 or \$0.31 per square foot of land area falls above the range established by the best comparables in terms of total land assessment and below the best comparables on per square foot basis, which is logical given the subject is a larger site than the best comparables. Based on this record and after considering appropriate adjustment to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a modification of the subject's land assessment is not justified.

With respect to improvement assessment equity, the record contains a total of seven equity comparables, with two common comparables, for the Board's consideration. The Board gives less weight to the appellant's comparables #2, #3, and #4 and the board of review's comparable #2, due to substantial differences from the subject in design, building size, and/or age.

The Board finds the best evidence of improvement assessment equity to be the appellant's comparable#1/board of review's comparable #3, the appellant's comparable #5/board of review's comparable #1, and the board of review's comparable #4, which are more similar to the subject in design, building size, and age, although these comparables are older buildings than the subject and two of these comparables lack garages that are a feature of the subject, suggesting upward adjustments to these comparable would be needed to make them more equivalent to the subject. These three most similar comparables have improvement assessments ranging from

\$24,960 to \$71,110, or from \$11.40 to \$12.19 per square foot of living area, or from \$6,240 to \$10,030 per apartment unit. The subject's improvement assessment of \$47,280 or \$13.50 per square foot of living area falls within the range established by the best comparables in terms of total improvement assessment but above the range on a per square foot basis and appears to be justified after considering adjustments to the best comparables for differences from the subject, such as age, building size, and garage amenity. The most similar comparable, the appellant's comparable #1/board of review's comparable #3, which is similar to the subject in age but has a slightly smaller total building size and has slightly larger garages than the subject, has an improvement assessment of \$40,120, or \$11.94 per square foot of living area, or \$10,030 per apartment unit, which is just below the subject's improvement assessment.

Based on this record and after considering appropriate adjustments to the best comparables for differences from 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 improvement 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: June 27, 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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