



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

APPELLANT: Scott Blair
DOCKET NO.: 21-07465.001-R-1
PARCEL NO.: 09-14-30-304-011

The parties of record before the Property Tax Appeal Board are Scott Blair, the appellant(s); 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: \$10,000
IMPR.: \$56,150
TOTAL: \$66,150

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 brick exterior construction with 2,262 square feet of living area. The dwelling was constructed in 1992. Features of the home include central air conditioning, a fireplace and a 744 square foot garage. The property has a 19,650 square foot lakefront site and is located in Paris, Paris Township, Edgar County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. In support of these arguments the appellant submitted information, including property record cards and a grid analysis on four comparable properties. These properties have lots ranging in size from 17,314 to 104,544 square feet of land area and were described as having the same assessment neighborhood code as the subject and being located from 280 yards to 800 yards from the subject property. The comparables are improved with one-story dwellings of frame or brick exterior construction ranging in size from 1,552 to 2,890 square feet of living area. The dwellings are between 47 and 70 years old, with one listed by the appellant as having an

effective age of 35 years.¹ Each comparable has central air conditioning, a fireplace, and a garage ranging in size from 504 to 1,072 square feet of building area. The properties have improvement assessments ranging from \$43,590 to \$47,480 or from \$15.08 to \$30.59 per square foot of living area.² The subject has an improvement assessment of \$56,150 or \$24.82 per square foot of living area.

In support of the overvaluation argument, the appellant also provided sales information for three of the comparables contained in the grid analysis. Comparables #1, #3, and #4 were sold between August 2018 and September 2021 for prices ranging from \$150,000 to \$165,000 or from \$53.63 to \$106.31 per square foot of living area, including land. Based on both contentions, the appellant requested a total assessment of \$61,788.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,150. The subject's assessment reflects a market value of \$198,054 or \$87.56 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 board of review further indicated that 2021 was the first year of the general assessment cycle for the subject property.

In support of its contention of the correct assessment the board of review submitted two separate grid sheets detailing both assessment equity comparables and comparable sales, which contain different properties. With respect to its equity grid analysis, the board of review provided information on 11 comparables with lot sizes ranging from 0.27 of an acre to 1.83 acres, which are lakefront properties like the subject property. The properties are located from 500 feet to 0.61 of a mile from the subject.³ The comparables are improved with one-story dwellings of fame exterior construction ranging in size from 1,296 to 2,640 square feet of living area. The homes were built from 1968 to 2005. Each property has central air conditioning, a garage ranging in size from 392 to 1,120 square feet of building area, while 10 of the 11 have a fireplace. Three of the properties also have a basement with finished area. The comparables have improvement assessments ranging from \$34,680 to \$75,410 or from \$21.35 to \$26.40 per square foot of living area. Based on its equity comparables, the board of review argued the subject's per square foot improvement assessment of \$24.82 falls within this range and no reduction is warranted.

In response to the appellant's overvaluation contention, the board of review submitted another grid analysis with evidence of five comparable sales with lot sizes ranging from 0.52 of an acre to 2.59 acres, which are also lakefront properties similar to the subject. The properties are located from 0.21 to 0.42 of a mile from the subject. The comparables are improved with four,

¹ The appellant's grid analysis described comparable #1 as being 70 years old, with an effective age of 35 years old, but the property record card merely indicated the comparable had an addition in the 1990's and was not clear to whether a revised effective age had been determined by the county's assessment office.

² The per square foot improvement assessments for the comparables and the subject property are different from the figures in the appellant's grid analysis because it appears the appellant utilized market value, including land, to arrive at the improvement assessment per square foot, which was also noted in the board of review's submission.

³ The board of review noted that it had to use "as the crow flies" as the means of measuring the distance of the comparables when compared to the subject due to the unique nature of the lakefront properties and the access to the properties on the 163-acre lake.

one-story dwellings and one, split-level dwelling of frame or brick exterior construction ranging in size from 1,152 to 3,146 square feet of living area. The homes were built from 1969 to 2010. Features include central air conditioning, a garage ranging in size from 336 to 624 square feet of building area, and two properties having a fireplace. Three of the properties have a basement with two having finished area. The sales occurred from July 2020 to June 2022 for prices ranging from \$164,500 to \$380,000 or from \$120.78 to \$146.44 per square foot of living area, including land. Based on the sales evidence, the board of review argued the per square foot sale prices supported the subject's overall market value and requested confirmation of the subject's assessment.

In rebuttal, the appellant argued the board of review has failed to address the subject's property value increase of \$18,720 in one year from the 2020 assessment to the 2021 assessment. The appellant included the overall market values for 18 properties, as reflected by their total 2021 assessments, and listed the amount of increase or decrease in terms of market value from 2020 to 2021. Additional comments were made concerning the comparability and features of the various comparables provided by both parties.

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 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 15 equity comparables submitted by both parties for the Board's consideration. The Board gives less weight to the appellant's comparables #3 and #4, as well as the board of review's comparables #1, #3, #4, #5, #6, #7, #10 and #11 due to significant differences in age or date of construction. The Board finds the best comparables consist of the appellant's comparables #1 and #2 and the board of review's comparables #2, #8 and #9, but have varying degrees of similarity to the subject in dwelling size, age, location, site size, and features. These properties have improvement assessments ranging from \$34,680 to \$75,410 of from \$15.08 to \$26.40 per square foot of living area. The subject has an improvement assessment of \$56,150 or \$24.82 per square foot of living area, which falls well within the range established by the best comparables in this record and is lower than three of these five properties. After considering adjustments and the differences in the comparables when compared to the subject property, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted on this basis.

The appellant further contends 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 also failed to meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparables #3, #4, and #5 due to the age of two of the properties and the size of one of the properties in comparison to the subject dwelling. Less weight is also given to the appellant's comparables #3 and #4 which sold less proximate in time to the assessment date than the other comparables contained in the record. The Board finds the remaining comparables consist of the appellant's comparable #1 and the board of review's comparables #1 and #2, with the board of review's comparables #1 and #2 being the most representative of the subject in terms of size, age, type of construction, and features. The Board finds the best evidence of market value to be these properties which sold in July 2020 and June 2022 for \$281,510 and \$309,000 or for \$120.82 and \$128.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$198,054 or \$87.56 per square foot of living area, land included, which is well below the two best comparables on both an overall value and per square foot basis. After considering adjustments and differences in the comparables when compared to the subject property, Board finds a reduction in the subject's assessment is not warranted on this record on grounds of overvaluation.

With respect to the appellant's argument about the subject's increased assessment from 2020 to 2021, the Board finds that 2021 was the beginning of a new general assessment cycle for the subject property. Section 9-155 of the Property Tax Code (35 ILCS 200/9-155) provides in part that:

On or before June 1 in each general assessment year in all counties with less than 3,000,000 inhabitants,...the assessor, in person or by deputy, shall actually view and determine as near as practicable the value of each property listed for taxation as of January 1 of that year,...and assess the property at 33 1/3% of its fair cash value...

Thus, it appears the subject property was revalued in 2021 pursuant to section 9-155 of the Property Tax Code, which would explain the increase in the subject's assessment from the previous general assessment cycle. In addition, the Board finds the best evidence of market value contained in the record and offered by both parties support the subject property's market value and its 2021 overall assessment.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence. Therefore, the Board finds the subject's assessment as established by the board of review is correct and no reduction is warranted.

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 20, 2024



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

Scott Blair
11400 Red Bud Lane
Paris , IL 61944

COUNTY

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