



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

APPELLANT: David Edward Sapp
DOCKET NO.: 22-00053.001-R-1
PARCEL NO.: 07-0-0174-017-00

The parties of record before the Property Tax Appeal Board are David Edward Sapp, the appellant; and the Adams 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 **Adams** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$12,340
IMPR.: \$124,146
TOTAL: \$136,486

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Adams County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2022 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-story dwelling of vinyl siding and stone exterior construction with 2,019 square feet of living area.¹ The dwelling was constructed in 2021 and is approximately 1 year old. Features of the home include a basement, central air conditioning, a fireplace, and a 3-car garage. The property has a 5.02 acre site and is located in Mendon, Mendon Township, Adams County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$409,500

¹ The parties differ regarding the subject's dwelling size. The appellant's appraisal describes a dwelling size of 2,013 square feet of living area based a schematic of the subject's model home, whereas the board of review's appraisal describes a dwelling size of 2,019 square feet of living area and contains a sketch with measurements of the subject property. The Board finds the best evidence of dwelling size is found in the board of review's appraisal; however, the Board finds the difference between the two described dwelling sizes is nominal.

as of August 4, 2022. The appraisal was prepared by Anna Mowen, a certified general real estate appraiser, for a refinance transaction.

Under the sales comparison approach, Mowen selected three comparable sales located in Quincy and from 7.44 to 10.07 miles from the subject property. The parcels range in size from 13,230 to 22,651 square feet of land area and are improved with 1-story homes ranging in size from 1,930 to 2,148 square feet of living area. The dwellings range in age from new construction to five years old. Each home has a basement, one of which has 1,538 square feet of finished area and one of which is finished with a bathroom, central air conditioning, and a 3-car garage. Two homes each have a fireplace. The comparables sold from June 2021 to August 2022 for prices ranging from \$407,000 to \$457,500 or from \$189.94 to \$234.98 per square foot of living area, including land.

Mowen made adjustments to the comparables for financing concessions and for differences from the subject, such as site, quality of construction, age, room count, dwelling size, basement size and finish, other improvements, appliances, and other amenities, to arrive at adjusted sale prices ranging from \$403,500 to \$427,500. Mowen explained the adjustments for the comparables' sites were based on marketability rather than size. Based on the foregoing, and giving the most weight to comparable #3 as the most similar comparable, with secondary weight given to comparable #1 as the most recent sale, Mowen opined a market value of \$409,500 for the subject property as of August 4, 2022.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$98,592 which would reflect a market value of \$295,806 or \$146.51 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$159,170. The subject's assessment reflects a market value of \$477,558 or \$236.53 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%

In support of its contention of the correct assessment the board of review submitted an appraisal estimating the market value of the subject property to be \$420,250 as of January 1, 2022. The appraisal was prepared by Kirk J. Rodemich II, a certified residential real estate appraiser, for ad valorem tax purposes.

Under the sales comparison approach, Rodemich selected three comparable sales located in Quincy and Liberty and from 9.25 to 16.11 miles from the subject. The parcels range in size from 22,651 square feet to 10.00 acres of land area and are improved with 1-story homes with 2,146 or 2,148 square feet of living area. The dwellings range in age from new construction to 19 years old. Each home has a basement, one of which has 1,931 square feet of finished area, central air conditioning, and a 2-car or a 3-car garage. One home has a fireplace. The comparables sold from February to November 2021 for prices ranging from \$377,000 to \$500,000 or from \$175.51 to \$232.99 per square foot of living area, including land.

Rodemich made adjustments to the comparables for differences from the subject, such as site, condition, room count, dwelling size, basement size and finish, garage size, and fireplace count,

to arrive at adjusted sale prices ranging from \$391,500 to \$438,500. Rodemich explained the adjustments for the comparables' sites were based on marketability rather than size. Based on the foregoing, and giving the most weight to comparable #3 as the most similar comparable, Rodemich opined a market value for the subject of \$420,250 as of January 1, 2022 (which is equal to the adjusted sale price of comparable #3).

Based on this evidence, the board of review proposed a reduction in the subject's assessment to \$140,080, which would reflect a market value of \$420,282 or \$208.16 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

Conclusion of Law

The appellant 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant and the board of review each presented an appraisal in support of their respective positions before the Board. The Board finds the best evidence of market value to be the appellant's appraisal. Mowen selected comparables that are more similar to the subject in dwelling size, age, and features, and made appropriate adjustments to the comparables for differences from the subject. The Board gives less weight to the board of review's appraisal, which the Board finds states a less credible and/or reliable opinion of value. Rodemich did not include adjustments for differences from the subject with respect to all improvements and amenities and appears to have relied on only one comparable to support the value conclusion contained in the appraisal.

The subject's assessment reflects a market value of \$477,558 or \$236.53 per square foot of living area, including land, which is above the appraised value conclusion presented in the appellant's appraisal. Consequently, the Board finds a reduction in the subject's assessment to reflect this appraised value conclusion is 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:

August 22, 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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COUNTY

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