



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

APPELLANT: Timothy Daily
DOCKET NO.: 22-02094.001-C-1
PARCEL NO.: 07-1-01888-000

The parties of record before the Property Tax Appeal Board are Timothy Daily, the appellant; and the Coles 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 **Coles** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$17,652
IMPR.: \$183,644
TOTAL: \$201,296

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Coles 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 two 2-story apartment buildings of frame exterior construction with 13,797 square feet of total gross building area.¹ The buildings were constructed in 1985.² Features include 14 apartment units and central air conditioning. The property has a 24,323 square foot, or 0.56 of an acre, site and is located in Mattoon, Mattoon Township, Coles County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in Mattoon or Charleston. The comparables are improved with one or two 2-story or 3-story apartment buildings of frame, brick, or brick and frame exterior construction

¹ The appellant presented property information for the subject, which contains a sketch with measurements, and comports with the total building size reported by the board of review.

² The parties differ regarding the subject's age. The Board finds the best evidence of age is found in the board of review's evidence and was not refuted by the appellant in written rebuttal.

ranging in size from 6,336 to 10,080 square feet of total gross building area. The buildings were constructed from 1963 to 1988.³ Each comparable has central air conditioning and from 8 to 16 apartments. Comparable #3 has a 720 square foot detached garage. The comparables have improvement assessments ranging from \$77,549 to \$129,526 or from \$10.29 to \$20.52 per square foot of living area.

The appellant also submitted rental income data for the subject, computing a yearly potential rental income of \$96,300. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$201,296. The subject property has an improvement assessment of \$183,644 or \$13.31 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on seven equity comparables located in Mattoon or Charleston. The comparables are improved with one or two 2-story or 3-story apartment buildings ranging in size from 11,826 to 32,218 total square feet of gross building area. The buildings are reported to have been constructed from 1970 to 2007. Each comparable has central air conditioning. Comparable #3 has a 1,152 square foot laundry building. The comparables have improvement assessments ranging from \$198,215 to \$486,246 or from \$15.09 to \$19.07 per square foot of gross living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

As an initial matter, the Board notes the appellant presented information regarding the subject's income. However, the appellant did not present income information for any comparables in order for the Board to conduct a comparative analysis of the comparables to the subject. Thus, the Board gave little weight to this income data.

The record contains a total of ten equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparables #2, #3, #5, #6, and #7, due to substantial differences from the subject in building size, age, garage amenity, and/or laundry building amenity.

³ Additional details regarding the comparables not reported by the appellant are found in their property record cards presented by the board of review and were not refuted by the appellant in written rebuttal.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1 and #4, which are relatively similar to the subject in total building size, age, and features. These two most similar comparables have improvement assessments of \$206,719 and \$223,019 or of \$15.12 and \$16.04 per square foot of living area, respectively. The subject's improvement assessment of \$183,644 or \$13.31 per square foot of living area falls below the best comparables in this record. 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 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: January 16, 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

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APPELLANT

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COUNTY

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Coles County Courthouse
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